

IFRS - Die wichtigsten Titel

Blue Book

IFRS® Standards - Required 1 January 2021 (Blue Book). 3 Volume Set

January 2021 - IFRS Foundation, UK
ISBN 9781911629825
Paperback, ca. 4500 p.
ca. € 111,50

For accounting periods beginning 1 Jan 2021, excluding changes not yet required. Contains IFRS® Standards, inc. IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, as approved for issue up to 31 Dec 2020 and required to be applied on 1 Jan 2021.

New in this edition: • a revised version of the Constitution and Due Process Handbook of the IFRS Foundation; • Annual Improvements to IFRS Standards 2018–2020—amendments to IFRS 16 Leases; • Covid-19-Related Rent Concessions—amendment to IFRS 16; • Extension of the Temporary Exemption from Applying IFRS 9—amendments to IFRS 4 Insurance Contracts; and • Interest Rate Benchmark Reform—Phase 2—amendments to IFRS 4, IFRS 7 Financial Instruments: Disclosures, IFRS 9 Financial Instruments, IFRS 16 and IAS 39 Financial Instruments: Recognition and Measurement.

This edition does not contain Standards or changes to Standards with an effective date after 1 January 2021.

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 2021 - IFRS Foundation, UK
ISBN 9781911629863
3 paperback volumes, 4800 p.
ca. € 148,00

For accounting periods beginning 1 Jan 2021, excluding changes not yet required. Contains IFRS® Standards, inc. IAS® Standards, IFRIC® Interpretations and SIC® Interpretations, as approved for

issue up to 31 Dec 2020 and required to be applied on 1 Jan 2021.

The IFRS Standards in this edition have been annotated with extensive cross-references, explanatory notes and IFRS Interpretations Committee (Committee) agenda decisions to help users apply the Standards.

New in this edition: • a revised version of the Constitution and Due Process Handbook of the IFRS Foundation; • Annual Improvements to IFRS Standards 2018–2020—amendments to IFRS 16 Leases; • Covid-19-Related Rent Concessions—amendment to IFRS 16; • Extension of the Temporary Exemption from Applying IFRS 9—amendments to IFRS 4 Insurance Contracts; and • Interest Rate Benchmark Reform—Phase 2—amendments to IFRS 4, IFRS 7 Financial Instruments: Disclosures, IFRS 9 Financial Instruments, IFRS 16 and IAS 39 Financial Instruments: Recognition and Measurement.

This edition does not contain Standards or changes to Standards with an effective date after 1 January 2021. Part A (Required Standards) contains the IFRS Standards, including IAS Standards, IFRIC Interpretations and SIC Interpretations, together with The Conceptual Framework for Financial Reporting. Part B (Accompanying Guidance) contains the documents that accompany the Standards—Illustrative Examples & Implementation Guidance—together with IFRS Practice Statements. Part C (Bases for Conclusions) contains the Bases for Conclusions that accompany the Standards and the IFRS Practice Statements.

Set of three annotated 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 2021 (Red Book). 3 volumes

March 2021 - IFRS Foundation, UK
ISBN 9781911629900
3 paperback volumes
ca. € 112,00

This is the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 Jan 2021. This edition contains the Standards as approved by the International Accounting Standards Board for issue up to 31 December 2020. These Standards include changes that are not yet required at 1 January 2021

New in this edition • Revised version of the *Constitution and Due Process Handbook* of the IFRS Foundation. • *Amendments to 13 Standards issued in Amendments to IFRS 17, Classification of Liabilities as Current or Non-current, Classification of Liabilities as Current or Non-current—Deferral of Effective Date, Covid-10-Related Rent Concessions, Extension of the Temporary Exemption from Applying IFRS 9, Interest Rate Benchmark Reform—Phase 2, Onerous Contracts—Costs of Fulfilling a Contract, Property, Plant and Equipment: Proceeds before Intended Use and Reference to the Conceptual Framework.* • Amendments to four Standards issued in *Annual Improvements to IFRS Standards 2018–2020*.

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 Conceptual Framework for Financial Reporting. Part B (Accompanying Guidance) contains the illustrative examples and implementation guidance that accompany the Standards, together with IFRS practice statements. Part C (Bases for Conclusions) contains the bases for conclusions that accompany the Standards, Conceptual Framework for Financial Reporting & the IFRS practice statements.

The Annotated Issued IFRS® Standards 2021 (Red Book) – 3 volume set

March 2021
ISBN 9781911629948
ca. € 149,80

This is the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 January 2021, with extensive cross-references and other annotations.

New in this edition: • Revised version of the *Constitution and Due Process Handbook* of the IFRS Foundation. • *Amendments to 13 Standards issued in Amendments to IFRS 17, Classification of Liabilities as Current or Non-current—Deferral of Effective Date, Covid-10-Related Rent Concessions, Extension of the Temporary Exemption from Applying IFRS 9, Interest Rate Benchmark Reform—Phase 2, Onerous Contracts—Costs of Fulfilling a Contract, Property, Plant and Equipment: Proceeds before Intended Use and Reference to the Conceptual Framework.* • Amendments to four Standards issued in *Annual Improvements to IFRS Standards 2018–2020*. Agenda decisions published since 1 January 2020 have been added as annotations to IFRS 7, IFRS 15, IFRS 16, IAS 1, IAS 7, IAS 12, IAS 21, IAS 29, and IAS 38.

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 Conceptual Framework for Financial Reporting. Part B (Accompanying Guidance) contains the illustrative examples and implementation guidance that accompany the Standards, together with IFRS practice statements. Part C (Bases for Conclusions) contains the bases for conclusions that accompany the Standards, Conceptual Framework for Financial Reporting & the IFRS practice statements.

This edition contains some Standards and changes to Standards with an effective date after 1 January 2021.

Deloitte iGAAP - Erscheint nicht mehr

Insights into IFRS 2020/21. KPMG's Practical Guide to International Financial Reporting Standards

17th edition September 2020 - Sweet & Maxwell, UK
ISBN 9780414079731
2 hardback volumes
ca. € 199,80

ISBN 9780414079755 – ca. € 192,00 (eBook)
ISBN 9780414079748 – ca. € 249,00 (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:

Practical guidance for preparing and interpreting financial statements. Clear and insightful analysis of technical accounting issues. Real-life examples illustrating practical application. The latest thinking on IFRS Standards, including forthcoming requirements and future developments. An appendix of currently effective and forthcoming requirements

New to this edition:

Expanded guidance on the new leases, revenue and financial instruments standards. Latest amendments to the new insurance contracts standard. New guidance on the definition of a business. New chapter on investments in separate financial statements

International Accounting / Financial Reporting Standards Guide (2018)

Erscheint nicht mehr, die Ausgabe 2018 war die letzte.

International Financial Reporting Standards (IFRS) 2021: Deutsch-Englische Textausgabe der von der EU gebilligten Standards. English & German edition of the official standards approved by the EU

März 2021 - Wiley-VCH, D
Paperback
ISBN 9783527510429
ca. € 29,99

International Financial Reporting Standards (IFRS) sind auf Grund einer Verordnung EU-weit von allen börsennotierten Unternehmen verbindlich anzuwenden. In Deutschland besteht für Konzernabschlüsse nicht-kapitalmarktorientierter Konzerne und für spezielle Jahresabschlüsse die Möglichkeit einer freiwilligen Bilanzierung nach IFRS.

Diese Textausgabe enthält alle International Financial Reporting Standards (IFRS) bzw. International Accounting Standards (IAS) sowie alle Interpretationen (SICs, IFRICs), die von der Europäischen Union (EU) gebilligt und so für kapitalmarktorientierte Unternehmen verpflichtend anzuwenden sind. Die Standards werden in englischer und deutscher Sprache synoptisch gegenübergestellt und so ein Vergleich mit dem englischen Ursprungstext ermöglicht. Dieser hat besondere Bedeutung, da er in Auslegungsfragen herangezogen werden muss.

Die Textausgabe enthält ein Vorwort und eine Einführung von Professor Dr. Henning Zülch, HHL-Leipzig Graduate School of Management, und Prof. Dr. Matthias Hendler, Münster. Berücksichtigt alle Änderungen, die von der Europäischen Union bis zum 1. Februar 2020 übernommen wurden.

International GAAP 2021: Generally Accepted Accounting Practice under International Financial Reporting Standards

Ernst & Young LLP
January 2021 - Wiley, USA
ISBN 9781119772439
3 paperback volumes
ca. € 209,00

9781119772453 - E-PUB, ca. € 167,99
9781119772668 - pdf, ca. € 167,99

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 2021 Set (2 volumes)

PwC
ISBN 9780754557579
January 2021 - LexisNexis Butterworths, UK
2 paperback volumes
ca. € 219,80

ISBN 9780754558033 – eBook: ePUB, ca. € 219,80
ISBN Z000050880924 – Set Print + eBook: ca. € 276,00

Wiley Interpretation and Application of IFRS Standards 2021

PKF International Ltd
ISBN 9781119818632
May 2021 - Wiley, UK
Paperback 1016 p.
ca. € 109,00

EPUB 2021: 9781119818656 - € 76,99
pdf 2021 9781119818649- € 76,99

IFRS – Ergänzende Titel

Accounting for Derivatives. Advanced Hedging under IFRS 9

Ramirez, Juan
2nd edition February 2015 - Wiley, UK
ISBN 9781118817971
hardback, 712 p.
€ 83,90

Explains likely accounting implications of a proposed transaction on derivatives strategy, in alignment with IFRS 9 standards. Insights from working with companies to minimize the earnings volatility impact of hedging with derivatives. Chapters on hedging inflation risk & stock options, cases on special hedging situations incl hedging components of commodity risk. Accounting treatment of special derivatives situations, such as raising financing through commodity-linked loans, derivatives on own shares and convertible bonds. Cases are used throughout, simulating a specific hedging strategy from inception to maturity following a common pattern. Includes instruments like forwards, swaps, cross-currency swaps, combinations of standard options, complex derivatives like knock-in forwards, KIKO forward, range accruals, swaps in arrears.

Under IFRS, derivatives that do not qualify for hedge accounting may significantly increase earnings volatility. Compliant application of hedge accounting requires expertise across both the standards & markets, with appropriate balance between derivatives expertise & accounting knowledge. This book bridges the divide, providing comprehensive IFRS coverage from a practical perspective.

IFRS 9 is set to replace IAS 39, and many practitioners will need to adjust their accounting policies and hedging strategies to conform to the new standard. This is the only book to cover IFRS 9 specifically for the practitioner, with expert guidance and advice.

Wiley IFRS® Standards 2020 is a revised and comprehensive resource that includes the information needed to interpret and apply the most recent FRS 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 2020 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 15 Revenue from Contracts with Customers; IFRS 16 Leases and amendments issued and effective for annual periods beginning on or after 1 Jan 2018 and 1 Jan 2019 as issued by the IASB by 30 June 2018. This edition also includes some introductory guidance for IFRS 17 Insurance Contracts and incorporates the revised Conceptual Framework for Financial Reporting 2018.

This guide is written by people passionate about IFRS at PKF International. PKF International consists of 400+ offices in 150 countries across five regions. PKF International specializes in providing high quality audit, accounting, tax, and business advisory solutions to international and domestic organisations around the globe, a global family of legally independent firms bound together by a shared commitment to quality, integrity and the creation of clarity in a complex regulatory environment. PKF International is a member of the Forum of Firms - an organisation dedicated to consistent and high-quality standards of financial reporting and auditing practices worldwide. www.pkf.com.

PKF International Limited administers a family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms. All rights reserved.

Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011

Camfferman, Kees; Zeff, Stephen A.
ISBN 9780199646319
March 2015 - Oxford University Press
Hardback
ca. € 138,00

From 2001 to 2011, IASB and IFRS acquired a central position in practice and regulation of financial reporting. As a unique instance of a private-sector body setting standards with legal force in many jurisdictions, IASB's rise to prominence has been accompanied by vivid political debates about its governance & accountability. Similarly, IASB's often innovative attempts to change the face of financial reporting made it the centre of numerous controversies. This book traces the history of IASB from foundation as successor to International Accounting Standards Committee (IASC), discusses its operation, changing membership & leadership, development of standards, their reception in jurisdictions around the world. It gives particular attention to the IASB's relationships with the EU, the United States, and Japan, as well as to the impact of the financial crisis on the IASB's work. By its in-depth coverage of the history of the IASB, the book provides essential background information that will enrich the perspective of everyone who has to deal with IFRSs or the IASB at a technical or policy-making level.

Contents:

1. Introduction
2. Evolution of the IASC into the IASB
3. Setting up the IASB
4. The First Wave of Jurisdictional Adoptions of IFRSs
5. IASB Sets its Agenda: 'Improvement, Convergence, Leadership'
6. Financial Instruments: The Confrontation with Europe
7. The IASC Foundation's First Constitution review: Debating Governance and Due Process
8. The United States Begins to Warm to the IASB
9. The IASB's Vexed Relation with Europe
10. Adopt or Adapt: Diversity in Acceptance of IFRSs
11. The IASB's Organization Matures
12. Concepts & Convergence: An Ever Closer Relation with FASB
13. The IASB Survives the Financial Crisis
- 14.

Preparing the IASB for the Second Decade 15. The Uncertain Path Towards a Single Global Standard 16. IASB and FASB Rush to Complete the Convergence Program 17. Epilogue

IFRSs in a Global World: International and Critical Perspectives on Accounting

Bensadon, Didier; Praquin, Nicolas
ISBN 9783319282237
June 2016 - Springer-Verlag, D
Hardback, ca. € 160,49

This book, dedicated to Prof. Jacques Richard, is about economic, political, social and even environmental consequences of setting accounting standards, with emphasis on those that are alleged to be precipitated by adoption & implementation of IFRSs. The authors offer reasoned critiques of the effectiveness of IFRSs in promoting genuine global comparability of financial reporting. The editors of this collection invited authors from 17 countries, so that a great variety of accounting, auditing and regulatory cultures, and educational perspectives, is amply on display in their essays.

Contents:

Critical Issues in Intl Accounting. Economics and Accounting: An Introduction to Jacques Richard's Works. Accounting as a Social Construction. Fair Value. Accounting and Interlinking Fields. National or Regional Implementation of the IFRS: Challenges and Prospects. BRIC - Brazil, Russia, India, China. MEDC - More Economically Developed Countries. Emerging Countries

IFRS-Wörterbuch / -Dictionary Englisch-Deutsch / Deutsch-Englisch. Glossar / Glossary

Wulf, Inge; Jermakowicz, Eva K.; Eiselt, Andreas
ISBN 9783527502448
2010 - Wiley-VCH, D
paperback, 228 p.
€ 29,90

The first of its kind to concentrate on terms related to IFRS, this dictionary provides more than mere translations, explaining as it does the keywords like a glossary. In addition, cross-references lead quickly and easily to further associated or explanatory terms. 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.

Illustrative IFRS Consolidated Financial Statements for 2019 Year Ends

PwC July 2019 – Paperback
ISBN 9780754556428
LexisNexis Butterworths, UK

keine Neuauflage bekannt

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.

Intermediate Accounting IFRS

Kieso, Donad E.; Weygandt, Jerry J.; Warfield, Terry D.
4. Auflage Augst 2020 – Wiley, UK
ISBN 9781119607519
Paperback, 1408 p.
ca. € 67,90

ISBN 9781119609247 – US eTextbook – ca. € 47,90

Essential knowledge of IFRS for students of global accounting. Provides the tools global accounting students need to understand

international financial reporting standards (IFRS) and how they are applied in practice. Emphasizes fair value, proper accounting for financial instruments, and new developments in international accounting. By presenting IFRS in light of current accounting practice, this book helps students gain practical knowledge that they can apply as they advance into global accounting careers.

With this revised 4th edition, students will develop a firm conceptual understanding of IFRS, as well as the ability to integrate their learning through practical exercises. Throughout this text, the book highlights the important differences that remain between IFRS and US GAAP, discussing the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, **Intermediate Accounting IFRS** includes proven pedagogical tools designed to help students learn more effectively.

As IFRS gains broad acceptance around the world, students will need to be intimately familiar with these standards, and prepared to keep up with the rapid changes in the international environment. This book answers to these pressing needs, making it the clear choice for accounting courses at the intermediate level.

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
13. Auflage 2019 - Wiley-VCH D
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. € 15,50

Over 3,800 entries covering all aspects of accounting. International coverage incl. terms from UK, US, Australia, India, Asia-Pacific.

Principles of Group Accounting under IFRS

Krimpmann, Andreas
ISBN 9781118751411
2015 - Wiley, UK
paperback, 744 p.
ca. € 71,90

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 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.

Three new standards covering Group Accounting will come into force on January 1 2013: Together these new standards will bring about significant changes in the way 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
ISBN 9781118638590
Erscheinen unbestimmt

GAAP

Common US GAAP Issues Facing Account (AICPA)

Rampulla, Renee – 2nd edition August 2020
ISBN 9781119743408
Paperback, 288 p.
ca. € 119,00

Featuring the latest ASUs, this book covers FASB accounting and reporting developments that apply to all companies. Emphasizing financial statement disclosures in addition to accounting methods, the author presents implementation guidelines and disclosure illustrations from actual financial statements.

Key topics include:

Financial reporting environment. Summary of recent FASB releases. Accounting and reporting topics common to most entities, including Recognizing revenue under the new standard. The new leasing model. Fair value accounting. Inventory. Property, plant, and equipment - including capitalized interest and nonmonetary transactions. Accounting for debt. Accounting for income taxes. Financial statement presentation and notes disclosures. The financial statements

Financial Instruments: A Comprehensive Guide to Accounting & Reporting (2021)

Sangiulio, Rosemarie; Taub, Scott A.; Seidman, Leslie F.
ISBN 9780808054887
September 2020 - CCH / Wolters Kluwer USA
Paperback, 1000 p.
ca. € 625,00

A comprehensive reference manual of generally accepted accounting principles (US GAAP) in the United States about financial instruments. A financial instrument is cash, an ownership interest in another entity (such as common stock), or a contract that conveys an obligation and a corresponding right to require delivery of (or exchange) a financial instrument(s). The right may be contingent (such as an option) or unconditional (such as a loan). A financial instrument is ultimately convertible to cash (or stock) and does not involve the delivery of goods or services.

This book includes guidance originally issued by the Financial Accounting Standards Board, and the FASB's Emerging Issues Task Force and Derivatives Implementation Group (DIG). It also includes accounting guidance issued by the American Institute of Certified Public Accountants (AICPA), incl. standards issued by the Accounting Standards Executive Committee (AcSEC), and the audit and accounting guides issued by various committees of the AICPA. It covers accounting requirements for public and private companies and touches on unique aspects of reporting financial instruments by nonprofit organizations.

Financial Instruments does not cover certain transactions that are technically financial instruments, but that are accounted for under specialized accounting models, incl. stock compensation and other forms of employee benefits (from the issuer's perspective), most leasing transactions, and insurance contracts. This book does not address the equity method of accounting (for investments that convey significant influence over the investee), consolidation of operating entities (for investments that convey control over the investee), or business combinations. The **GAAP Guide** addresses all of those subjects in detail. However, this product does address consolidation of special-purpose entities that are used to securitize financial assets. It does not discuss in detail the specialized accounting models used by pension plans, brokers and dealers in securities, and investment companies whereby substantially all of their assets (and certain liabilities) are carried at fair value. It refers to positions of the SEC staff (and other guidance published by the SEC) when it interprets or elaborates on a financial reporting requirement originally established by FASB or AICPA. The book does not represent a comprehensive guide to SEC reporting requirements, even for financial instruments.

This product contains cross-references to the Accounting Standards Codification so that readers can carefully review the full text and other relevant material. In certain instances, references to the Codification are not included (e.g., tentative guidance, effective date and transition guidance for standards that are already fully effective, standards that are superseded, content from the basis for

conclusions of accounting pronouncements). In addition, it contains references to sources that are outside the scope of the Codification, including FASB Concepts Statements, auditing standards, rulings of the Internal Revenue Service, and regulatory principles developed by federal banking agencies and the National Association of Insurance Commissioners. Those references are intended to provide context and depth to the discussion of the topic being discussed. However, any accounting literature not included in the Codification is considered non-authoritative.

The book also includes a high-level discussion of the relevant International Financial Reporting Standards (IFRS) for financial instruments covered in each chapter. "IFRSs" consist of pronouncements issued by the International Accounting Standards Board (IASB) and standards and interpretations issued and approved by the IASB's predecessor Board, the International Accounting Standards Committee (IASC).

GAAP Financial Statement Disclosures Manual (2020-2021)

Georgiades, George
ISBN 9780808054634
August 2020 - CCH / Wolters Kluwer USA
2 paperback volumes, 1210 p.
ca. € 495,00

Provides over 750 samples of realistic footnote disclosures, which are thoroughly illustrated to assist tax preparers with financial statements for audits, reviews, or compilation engagements.

Features include:

Packed with sample disclosures that are complete, understandable, and technically sound. To facilitate compliance with the US GAAP, the book integrates specific disclosure and presentation requirements with sample footnotes within each chapter. It covers currently effective accounting standards at all levels of difficulty spanning the following areas: Revenue recognition. Financial instruments. Fair value. Business combinations. Consolidation. Income taxes. Pensions. Leases. Accounting changes. Variable interest entities

Each chapter provides comprehensive information on one specific topic, making the manual the ultimate desktop reference for tax professionals. Each chapter contains the following: A clear and concise executive summary. Authoritative accounting literature. Disclosure (FASB ASC Section 50) and key presentation requirements (FASB ASC Section 45). Specific references to FASB ASC paragraphs prescribing specific disclosures or key presentation requirements. Examples of financial statement disclosures that cover different scenarios. All presented financial statements are for the year ended December 31, 2020

Consistent with the Codification's structural organization, the Manual is organized to be easy to navigate. Current through FASB Accounting Standards Update No. 2019-03, Non-for-Profit Entities (Topic 958): Updating the Definition of Collections, it is arranged into major sections:

Part 1: General Principles (ASC Topics 100s). **Part 2:** Presentation (ASC Topics 200s). **Part 3:** Assets (ASC Topics 300). **Part 4:** Liabilities (ASC Topics 400s). **Part 5:** Equity (ASC Topics 500s). **Part 6:** Revenue (ASC Topics 600s). **Part 7:** Expenses (ASC Topics 700s). **Part 8:** Broad Transactions (ASC Topics 800s)

To quickly find specific materials, readers can utilize its cross-reference guide, which reveals the location of the pronouncement in question. Additionally, an index serves as a fast page reference, all adding up to saving professionals time on sifting through second-rate research.

GAAP Guide (2021)

Williams, JanR.; Carcello, Joseph V.; Neal, Terry L.; Weiss, Judith
ISBN 9780808053651
November 2020 - CCH / Wolters Kluwer USA
2 paperback volumes, 1800 p.
ca. € 523,00

As a professional accountant, your clients depend on you to stay ahead of the curve. This is especially true when it comes to

understanding and applying authoritative generally accepted accounting principles (GAAP) literature in clear language. Each Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) pronouncement is discussed in an all-inclusive format to help readers easily stay informed of new accounting rules and principles that must be implemented in your day-to-day practice.

What Is Covered in the GAAP Guide?

Readers will receive guidance and gain a clear understanding of major accounting standards, concepts and regulations. They will also have access to practical illustrations and examples to help supplement their learning and facilitate real-world GAAP applications. To easily navigate through this guide, it is organized by ASC topics. Each chapter covers one or more related principles, making it simple to locate the information you need. In the table of contents preceding each chapter, you can view all the ASC topics, certain industry coverage, and the corresponding page number(s). This guide also includes a general index with quick page references to make your research even more convenient.

Preparing You for the Real World

As a tax and accounting professional, you need to know more than just abstract rules, you need to know how to apply them to real-world situations. For this key reason, the GAAP Guide provides Practice Pointers so you can develop a better understanding of how these principles apply to your financial reporting.

GAAP Guidebook. 2021 edition

Bragg, Steven M.
ISBN 9781642210576
November 2020 - 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 (2021)

Siegel, Joel G.; Levine, Marc H.; Qureshi, Anique A.; Shim, Jae K.
December 2020 - CCH / Wolters Kluwer USA
ISBN 9780808054672
Paperback, 1800 p.
ca. € 385,00

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

Gesseck, Richard H.; Gramling, Lawrence
CCH / Wolters Kluwer USA
erscheint nicht mehr, keine Neuauflage

Wiley GAAP 2021 - Interpretation and Application of Generally Accepted Accounting Principles

Flood, Joanne M.
ISBN 9781119736172
May 2021 - Wiley, UK
Paperback 1440 p.
ca. € 142,00

EPUB 2021 ISBN 9781119736189 – € 114,99
pdf 2021 ISBN 9781119736196 – € 114,99

The most comprehensive guide to FASB Codifications, updated with the latest pronouncements. **Wiley GAAP** 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, terminology, relevant 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 new FASB codification system. Clear and concise without sacrificing depth or rigor, this invaluable resource simplifies research and helps CPAs and other accounting professionals ensure accuracy and compliance.

Examine the latest changes to US GAAP standards and practices. Gain expert perspectives on the issues surrounding specific pronouncements. Learn how the standards translate to common real-world scenarios. Clarify implementation through numerous illustrations and real-world examples

Staying up-to-date with constantly-evolving guidelines is a challenge, but the requirement for accurate interpretation and appropriate application adds an additional layer of complexity in an area where noncompliance could expose an organization to significant risk. Wiley GAAP provides the guidance, insight, and perspective accounting professionals need to ensure accurate and up-to-date GAAP implementation.

Wiley GAAP: Financial Statement Disclosures Manual

Flood, Joanne M.; Anderson, Teresa C.
June 2021 – Wiley, USA
ISBN 9781118572085
Paperback, 608 p.
ca. € 135,00

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.

UK GAAP

Applying New UK GAAP 2019-20: A Practical Guide to Financial Reporting

ISBN 9781788872836
June 2019 - CCH, UK
Paperback, ca. € 139,80
keine Neuauflage verzeichnet

Deloitte UK GAAP **Erscheint nicht mehr**

Manual of Accounting: IFRS for the UK 2021

PwC
ISBN 9780754558040
December 2019 - LexisNexis Butterworths, UK
eBook
ca. € 225,00
keine Print-Ausgabe für 2020/2021 geplant

Manual of Accounting: UK GAAP

PwC
ISBN 9780754556268
4th edition February 2019 - LexisNexis Butterworths, UK
Paperback, ca. € 93,50

ISBN 9780754556312 (ePub) – eBook, ca. € 103,50
Z000050814328 - Print + eBook, ca. € 120,00
keine Neuauflage 2020 oder 2021

A Practical Guide to UK Accounting and Auditing Standards

Collings, Steve
June 2018
ISBN 9781526503312
Bloomsbury Professional
Paperback
ca. € 143,80

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
2nd edition 2015 - Bloomsbury Professional, UK
paperback, 148 p.
£ 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 correct under a 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

**Neuaufgabe eventuell Februar/März 2021 – unsicher!
verschiebt sich schon seit einem Jahr**

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.