



## IFRS - Die wichtigsten Titel

### Blue Book

#### **IFRS® Standards - Required 1 January 2022 (Blue Book). 3 Volume Set**

January 2022 - IFRS Foundation, UK  
ISBN 9781914113291  
Paperback  
ca. € 121,00

This is the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as required at 01 January 2022. For accounting periods beginning on 1 January 2022, excluding changes not yet required. This product is a printed bound volume.

This edition does not contain Standards or changes to Standards with an effective date after 1 January 2021. This product is a printed bound volume.

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.

#### **The Annotated IFRS® Standards required 2022 (The Annotated Blue Book)**

January 2022 - IFRS Foundation, UK  
ISBN 9781914113338  
3 paperback volumes  
ca. € 155,00

This the official printed edition of the authoritative pronouncements of the International Accounting Standards Board as required at 1 January 2022, with extensive cross-references and other annotations.

For accounting periods beginning on 1 January 2022, excluding changes not yet required.  
This product is a printed bound volume.

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.

### Red Book

#### **IFRS® Standards - Issued at 1 January 2022 (Red Book). 3 volumes**

April 2022 - IFRS Foundation, UK  
ISBN 9781914113376  
3 paperback volumes  
ca. € 119,80

The official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 January 2022. This product is a printed bound volume.

This edition contains the Standards as approved by the International Accounting Standards Board for issue up to 31 December 2021. These Standards include changes that are not yet required at 1 January 2022.

Readers seeking the text of Standards required for accounting periods beginning on 1 January 2022 (that is, all Standards with an effective date on or before 1 January 2022) should refer to the 2022 edition of IFRS® Standards—Required 1 January 2022, which was published in January 2022.

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

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.

## The Annotated Issued IFRS® Standards 2022 (Red Book) – 3 volume set

April 2022  
ISBN 9781914113413  
ca. € 159,00

The official printed edition of the authoritative pronouncements of the International Accounting Standards Board as issued at 1 Jan 2022, with extensive cross-references and other annotations.

New in this edition a revised version of the Constitution of the IFRS Foundation; Definition of Accounting Estimates - Amendments to IAS 8; Disclosure of Accounting Policies - Amendments to IAS 1 & IFRS Practice Statement 2; Covid-19-Related Rent Concessions beyond 30 June 2021 - Amendment to IFRS 16; Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to IAS 12; and Initial Application of IFRS 17 and IFRS 9 - Comparative Information - Amendment to IFRS 17.

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

This edition contains some Standards and changes to Standards with an effective date after 1 January 2022.

### Deloitte iGAAP - Erscheint nicht mehr

### Insights into IFRS 2021/22. KPMG's Practical Guide to International Financial Reporting Standards

18<sup>th</sup> edition September 2021 - Sweet & Maxwell, UK  
ISBN 9780414089471  
2 hardback volumes  
ca. € 221,80

ISBN 9780414089495 – ca. € 214,00 (eBook / ProView)  
ISBN 9780414089488 – ca. € 275,00 (Kombi print + eBook)

Applying IFRS® Standards to real transactions and arrangements can be a significant challenge. And as the COVID-19 pandemic continues to impact companies, communicating effectively to investors and other stakeholders has never been more important.

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.

### International Accounting / Financial Reporting Standards Guide (2018)

Erscheint nicht mehr, die Ausgabe 2018 war die letzte.

### International Financial Reporting Standards (IFRS) 2022: Deutsch-Englische Textausgabe der von der EU gebilligten Standards. English & German edition of the official standards approved by the EU

März 2022 - Wiley-VCH, D  
Paperback  
ISBN 9783527511105  
ca. € 29,99

Die Ausgabe 2022 ist zweibändig.

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 circa 16. Januar 2022 übernommen wurden.

Global edition 17

### International GAAP® 2022 Generally Accepted Accounting Practice under International Financial Reporting Standards

EY International Financial Reporting Group

**Print erscheint nicht mehr – stattdessen gibt es eine kostenlose Datenbank:**

#### Neue digitale Plattform:

Um die Verpflichtung von EY zur CO2-Neutralität zu bestätigen, wird International GAAP® 2022 digital in der EY Atlas Client Edition veröffentlicht, wobei die vorherige gedruckte Version eingestellt wird. Die Online-Publikation umfasst alle Vorteile der International GAAP®-Publikation in einem benutzerfreundlichen und leicht zu durchsuchenden digitalen Format. Zusammen mit International GAAP® 2022 bietet die EY Atlas Client Edition auch Zugriff auf Publikationen zur IFRS-Rechnungslegung von EY (z. B. Applying IFRS und IFRS Developments) in einer zentralen Plattform, durch die man leicht navigieren kann.

**Jetzt kostenlos für alle Benutzer der EY Atlas Client Edition:** International GAAP® 2022 wird über den neuen kostenlosen Content-Kanal in der EY Atlas Client Edition kostenlos zur Verfügung stehen, im Einklang mit dem EY-Ziel „Building a better working world“. Darüber hinaus wird International GAAP® auch in den Premium-Abonnement-Kanal der EY Atlas Client Edition aufgenommen.

#### Neuer Inhalt:

Die Ausgabe 2022 von International GAAP® wurde vollständig überarbeitet, um erweiterte Leitlinien bereitzustellen: Erweiterung des Kapitels zum neuen Versicherungsvertragsstandard IFRS 17 Versicherungsverträge, um die durch das International Accounting Standards Board (IASB) veröffentlichten Änderungen an IFRS 17 darzustellen, Umsetzungsfragen zu erörtern und weitere Aspekte zu untersuchen, die sich ergeben, wenn sich Versicherer auf die Einführung des Standards vorbereiten Hinzufügung eines neuen Kapitels, in dem die Änderungen des IASB an IFRS 9 Finanzinstrumente und verwandten Standards erörtert werden, um die Auswirkungen der Reform der Interbank Offered Rates (IBOR) auf die Finanzberichterstattung und die praktischen Anwendungsprobleme zu behandeln, die sich bei der Umsetzung der IBOR-Reform ergeben haben kontinuierliche Untersuchungen zu den zahlreichen Anwendungsproblemen, die sich ergeben, wenn Unternehmen IFRS 9, IFRS 15 Erlöse aus Verträgen mit Kunden und IFRS 16 Leasingverhältnisse anwenden, einschließlich der vom IASB herausgegebenen begrenzten Änderung in Bezug auf Mietkonzessionen Veranschaulichung der Anwendung der IFRS auf die Bilanzierung von Naturkatastrophen, die durch die Bilanzierungsthemen im Zusammenhang mit der anhaltenden COVID-19-Pandemie hervorgehoben werden Diskussion der zahlreichen Agenda-Entscheidungen des IFRS Interpretations Committee und der vom IASB seit der Vorbereitung der Ausgabe 2021 vorgeschlagenen begrenzten Änderungen Behandlung der Änderungen an Standards und der vielen anderen Initiativen, die derzeit vom IASB diskutiert werden, und der möglicherweise daraus resultierenden Änderungen der Rechnungslegungsvorschriften weitere Einblicke in die vielen Fragen der praktischen Anwendung der IFRS, basierend auf der umfangreichen Erfahrung der Buchautoren im Umgang mit aktuellen Themen

### Um kostenlosen Zugang zu International GAAP® 2022 in der EY Atlas Client Edition zu erhalten, besuchen Sie bitte [www.ey.com/eyatlas](http://www.ey.com/eyatlas) :

Klicken Sie dann rechts auf die Schaltfläche „Sign-up now“ und füllen ein kurzes Formular aus. Daraufhin erhalten Sie zwei E-Mails:

- Eine Einladung zu „My EY“
  - Eine E-Mail mit Anweisungen für die ersten Schritte mit der Verwendung der „EY Atlas Client Edition“
- Sobald die Einladung zu „My EY“ angenommen wurde, wird auf der My EY-Homepage die Kachel „EY Atlas Client Edition“ angezeigt, mit der sofort auf die kostenlosen Inhalte zugegriffen werden kann.

### Manual of Accounting IFRS 2021 Set (2 volumes)

PwC

ISBN 9780754557579

January 2021 - LexisNexis Butterworths, UK

\*\* 2022 sicher kein print mehr.

\*\* eBook-Entscheidung noch immer offen (2022/03)

ISBN 9780754558033 – eBook 2021: ePUB, ca. € 227,80

\*\*\* das eBook 2021 ist noch lieferbar \*\*\*

### Wiley Interpretation and Application of IFRS Standards 2022

PKF International Ltd

ISBN 9781119904472

June 2022 - Wiley, UK

Paperback 1016 p.

ca. € 109,00

EPUB 2021: 9781119818656 - € 76,99

pdf 2021 9781119818649- € 76,99

\*\* Noch keine 2022 Version verzeichnet \*\*

## IFRS – Ergänzende Titel

### Accounting for Derivatives. Advanced Hedging under IFRS 9

Ramirez, Juan

2<sup>nd</sup> edition February 2015 - Wiley, UK

ISBN 9781118817971

hardback, 712 p.

€ 85,90

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 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](http://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. € 159,90

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. € 181,89

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 4<sup>th</sup> 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.

## Oxford Dictionary of Accounting

Law, Jonathan  
ISBN 9780198743514  
5<sup>th</sup> edition July 2016 - Oxford University Press, UK  
Paperback  
ca. € 16,95

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

Krippmann, 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 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

4<sup>th</sup> edition Wiley  
ISBN 9781118638590  
**Erscheinen unbestimmt**

# GAAP

## Accounting Desk Book (2022)

van Wagoner, Marty D.  
ISBN 9780808056843  
November 2021 - CCH / Wolters Kluwer USA  
Paperback, 1304 p.  
ca. € 429,00

Both new CPAs and experienced financial professionals alike can benefit from the Accounting Desk Book. This up-to-date accounting reference contains information and instructions on dozens of finance and taxation subjects, helping CPAs and other tax professionals understand and apply a range of relevant principles, requirements, and rules.

### Features:

Practical, straightforward discussion of significant subjects in accounting and taxation. Promises comprehensive, informative subject matter while simultaneously being easy to navigate, making it a handy desk reference for busy accountants. Contents include sections on the following topics:

Financial reporting. Standards of accounting. Accounting procedures. Niche topics in finances. United States Securities and Exchange Commission (SEC) accounting and oversight. Investments. Tax matters

Each section includes important pronouncements from the FASB, GASB, and IASB. There is updated insight on the activities related to the Public Company Accounting Oversight Board (PCAOB).

All this information is followed by discussions of how to apply these topics to accounting practices. Accounting Desk Book examines criteria for required disclosures and reviews while updating the reader on specialized topics. This key information enables accountants to engage in new areas of practice, confidently field questions from clients, and complete transactions properly.

## Common US GAAP Issues Facing Account (AICPA)

Rampulla, Renee – 2nd edition  
August 2020 – Wiley VCH  
ISBN 9781119743408  
Paperback, 288 p.  
ca. € 122,00

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.

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)

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

vergriffen, bisher keine Neuauflage verzeichnet

## Financial Products: Taxation, Regulation and Design (2022)

Kramer, Andrea S.; Mowbray, Nicholas  
December 2021 - CCH / Wolters Kluwer USA  
ISBN 9780808056713  
3 paperback volumes, 3952 p.  
ca. € 1089,00

Now in its fourth edition, this book provides a road map to work one's way through the tax and regulatory maze of financial products. It details the policies, rules, and interpretations that govern the federal regulation and taxation of securities, crypto currencies, commodities, options, derivatives, and hybrid products. It provides reliable answers to questions about financial markets, financial products, and market participants, and it will help with planning transactions and defending challenged tax positions.

- 1: Overview of the Markets
- 2: Major Market Users
- 3: Tax Classifications of Financial Market Participants
- 4: Taxation of Capital Transactions
- 5: Ordinary Income Transactions
- 6: Anti-Abuse Considerations
- 7: Terminations of Contract Rights and Obligations
- 8: Dividends, Interest, Security Loans, Repurchase Transactions
- 9: Equity Securities, Options, Partnerships, and Publicly Traded Trust Interests
- 10: Debt Securities and Options on Debt Securities
- 11: Asset-Backed Securities
- 12: Commodities, Options on Commodities, and Bitcoin and Virtual Currencies
- 13: Section 1256 Contracts
- 14: Straddles
- 15: Foreign Currency and International Operations
- 16: Notional Principal Contracts

## GAAP Financial Statement Disclosures Manual (2021-2022)

Georgiades, George  
ISBN 9780808056355  
July 2021 - CCH / Wolters Kluwer USA  
2 paperback volumes, 1210 p.  
ca. € 529,00

Convenient, well-organized, includes hundreds of realistic samples for busy tax practitioners to reference. It is the ideal guide to US GAAP financial statements – and their best practices in presentation and disclosure – for audits, reviews, compilation engagements, and more.

Covers all accounting standards in a variety of areas, written and organized with ease of use in mind. Its major sections include:  
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)

Each chapter is packed with comprehensive information on its topic, beginning with a clear and concise summary of the subject area, which is then backed up by authoritative literature. The summary is followed by a detailed listing of the disclosure (FASB ASC Section 50) and key presentation requirements (FASB ASC Section 45), making specific references to relevant FASB ASC paragraphs. Chapters end with examples of financial disclosures. The samples are complete, easy to understand, technically sound, and follow the requirements for a variety of scenarios. Each is accurate through the year ending on December 31, 2021. In total, the manual contains over 750 unique examples to reference.

### Benefits of Using GAAP Financial Statement Disclosures Manual (2021-2022)

Author George Georgiades, CPA, has three decades of experience in public accounting on all levels, from local to international. This guide is built upon those years of expertise. He is also a member of the American Institute of Certified Public Accountants, as well as the California Society of CPAs. Drawing from his extensive industry knowledge, Georgiades was able to compose one of the most comprehensive disclosure manuals available. It rigorously covers the most up-to-date accounting standards at all levels of difficulty, including the following areas:  
Accounting changes. Business combinations. Consolidation. Fair value. Financial instruments. Income taxes. Leases. Pensions. Revenue recognition. Variable interest entities

## GAAP Guide (2022)

Williams, Jan R.; Carcello, Joseph V.; Neal, Terry L.; Weiss, Judith  
ISBN 9780808053668  
November 2021 - CCH / Wolters Kluwer USA  
2 paperback volumes, 1800 p.  
ca. € 558,00

The most comprehensive resource for understanding and applying authoritative GAAP 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. Practical illustrations and examples demonstrate and clarify specific accounting principles.

Organized by ASC Topic, and each chapter contains guidance for both major standards and more narrow transactions to help quickly locate the information you need as easily as possible. The chapters' tables of contents list all ASC topics covered, including select industry coverage, 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.

This Guide can be used in conjunction with the twice-monthly GAAP Update Service.

## GAAP Guidebook. 2021 edition

Bragg, Steven M.  
ISBN 9781642210576  
November 2020 - Accounting Tools / ING, USA  
ca. € 36,95  
vergriffen - bisher keine Neuauflage verzeichnet

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 (2022)

Siegel, Joel G.; Levine, Marc H.; Qureshi, Anique A.; Shim, Jae K.  
November 2021 - CCH / Wolters Kluwer USA  
ISBN 9780808056577  
Paperback, 1800 p.  
ca. € 409,00

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.

## Revenue Recognition Guide (2022)

Taub, Scott A.  
ISBN 9780808056362  
August 2021 - CCH / Wolters Kluwer USA  
Paperback, 600 p.  
ca. € 559,00

A comprehensive reference manual covering key concepts and issues that arise in determining when and how to recognize revenue. It covers the new authoritative literature related to revenue recognition that became effective in the past few years, clarifies revenue recognition concepts and principles and provides insight into issues that have been addressed as the accounting profession prepares to adopt the new literature.

This edition of the Revenue Recognition Guide incorporates changes in accounting literature and interpretive developments that have taken place over the last year. Provides comprehensive discussion of the new authoritative literature on revenue recognition that is included in Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, and International Financial Reporting Standard 15, *Revenue from Contracts with Customers*. This book explains the framework and principles underlying the new guidance. It also includes discussion of implementation issues that have arisen as companies, auditors, regulators, and others have worked to understand and prepare to implement the new standard.

### Features:

Within the 14 chapters of the book, there are references to authoritative literature that address key points that highlight the application requirements. In addition, it includes relevant examples in the accounting literature that highlight the application of the requirements, a number of illustrations and a number of Practice Pointers that highlight key consequences of the guidance and identify issues to watch for when dealing with certain revenue transactions.

Chapter 2, "Scope and Overview of Topic 606/IFRS 15," explains the objectives and core principles of the new revenue recognition standards, and provides a high-level discussion of the five-step model that frames the guidance on determining the amount of revenue and the timing of revenue recognition. Chapter 2, "Scope and Overview of Topic 606/IFRS 15," also discusses the scope of the new guidance.

Chapters 3-7 - a detailed discussion of the five steps in the model, incl implementation guidance in the standard, as well as guidance that has resulted from discussions of the TRG and the IFRIC. Chapter 8, "Continuing Involvement," discusses guidance in Topic 606/IFRS 15 on certain additional matters, including common contract terms such as warranties, rights of return, repurchase provisions, and options for additional goods and services.

Chapter 9, "Costs of Contracts with Customers," addresses the guidance on costs of revenue transactions.

Chapter 10, "Presentation," addresses matters of the presentation of revenue transactions in balance sheets and income statements, including discussion of whether to recognize transactions on a gross or net basis.

Chapters 11-13 explain how the model applies to common issues faced in delivery of products, services, intellectual property to customers. Explain how the steps apply to common transactions is intended to both provide practical guidance for readers and reinforce the understanding of the principles of the standard.

Chapter 14, "Disclosure," addresses disclosures required by the new literature that go far beyond the disclosure requirements that currently exist. This chapter also discusses revenue disclosures required in SEC filings in areas other than the financial statements.

## US Master GAAP Guide

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

## Wiley GAAP 2022 - Interpretation and Application of Generally Accepted Accounting Principles

Flood, Joanne M.  
ISBN 9781119595830  
May 2022 - Wiley, UK  
Paperback 1424 p.  
ca. € 135,00

EPUB 2021 ISBN 9781119736189 – € 114,99  
pdf 2021 ISBN 9781119736196 – € 114,99  
- 2022 noch nicht verzeichnet -

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. € 115,00

EPUB 9781119365723 - € 96,99  
Pdf 9781119365723 - € 96,99

## 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  
4<sup>th</sup> edition February 2019 - LexisNexis Butterworths, UK  
Paperback, ca. € 93,50

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 Field Guide 2022

Delaney, Patrick R. / Epstein, Barry J. / Nach, Ralph / Budak, Susan Weiss  
March 2022 – Wiley VCH  
Paperback, 250 p.  
ISBN 9780471418719

ca. € 27,90

Pocket-sized companion to the GAAP guide that gives the reader with practical examples on how to apply the GAAP standards.

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. € 156,80

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

2<sup>nd</sup> 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. € 143,80

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

**Neuauflage bislang unsicher! verschiebt sich schon seit 2019**

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.