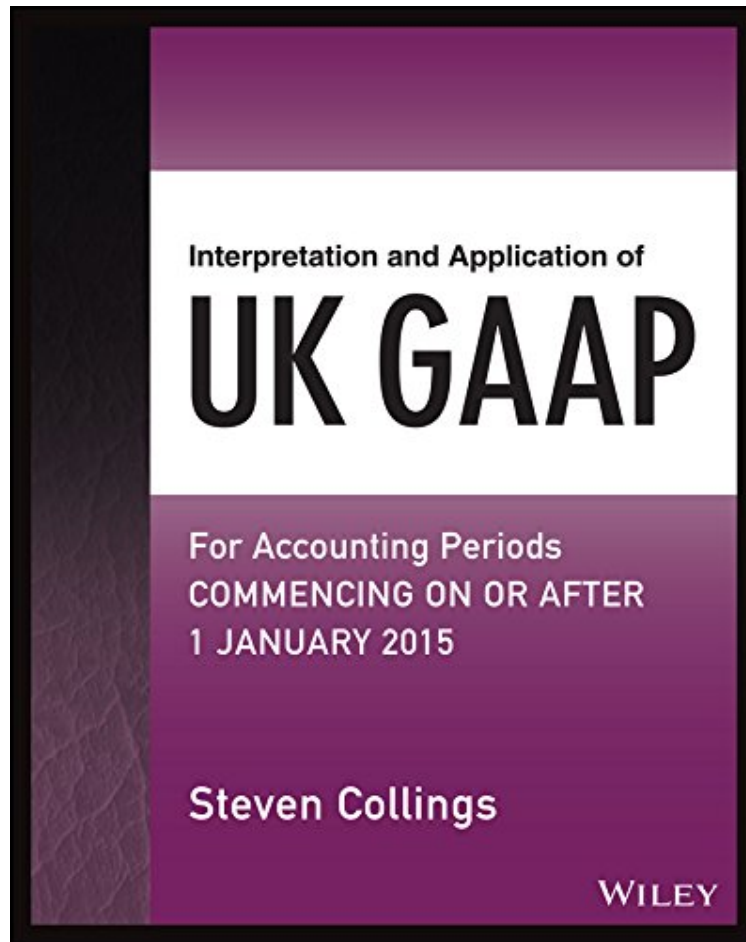


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Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting)

Steven Collings

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Steven Collings : Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting) before purchasing it in order to gage whether or not it would be worth my time, and all praised Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting):

Get up to date on the latest UK GAAP, with practical application guidance Interpretation and Application of UK GAAP is a comprehensive, practical guide to applying UK GAAP at all levels, for accounting periods commencing on or after January 1, 2015. This book examines all of the core principles for every business, from subsidiaries of major

listed companies right down to the very small, owner-managed business. Each chapter includes a list of relevant disclosure requirements to facilitate understanding, and real-world examples bring theory to life to provide guidance toward everyday application. Readers gain practical insight into the preparation of accounts under the EU-adopted IFRS, FRSs 100, 101, and 102, the FRSSE, and the Companies Act 2006, with expert guidance as to which requirements apply in which situations, and to which companies, and the type of disclosure each scenario requires. The book also includes detailed analysis of the planned changes to the Small Companies' Regime which are scheduled to take effect in 2016. With sweeping changes coming into effect from January 1st 2015, financial statement preparers must have a sound appreciation of how the new UK GAAP works. This book provides a complete guide, with the latest regulations and straightforward advice on usage. Understand UK GAAP application at all levels Learn how to handle all relevant key accounting treatments Refer to complete disclosure requirement lists for each topic Get up to date on the latest area-specific practices With new accounting practices in many broad areas including investment property, inventory valuations, deferred tax, fixed assets, and more, auditors and accountants need an awareness of how the new financial reporting regime will affect them. Interpretation and Application of UK GAAP is the most comprehensive reference, with the latest information and practical guidance.

From the Back Cover Comprehensive coverage of the new UK GAAP framework On January 1st 2015, all United Kingdom Financial Reporting Standards, Statements of Standard Accounting Practice and Urgent Issues Task Force Abstracts were replaced by a brand new Financial Reporting Framework. This fundamental shift in the reporting landscape brings significant challenges, not only for those entities which report under UK GAAP, but also for UK entities which report under IFRS. The focus of this book is to provide preparers of financial statements with concise and transparent information that will allow a clear understanding of how the new UK GAAP works, and how it fits into the broader picture of all the different frameworks which are currently applicable in the UK and the Republic of Ireland. Coverage includes: Examination of all of the core principles at all levels of UK GAAP, from major listed company requirements, right down to the very small, owner-managed business The key differences between old and new UK GAAP Reporting under the brand new FRS 100 Application of Financial Reporting Requirements, FRS 101 Reduced Disclosure Framework and FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland Throughout the book, real-world examples bring the accounting treatments to life, while a list of disclosure requirements at the end of each chapter provides further, practical guidance on the preparation of accounts under all standards applicable in the UK.