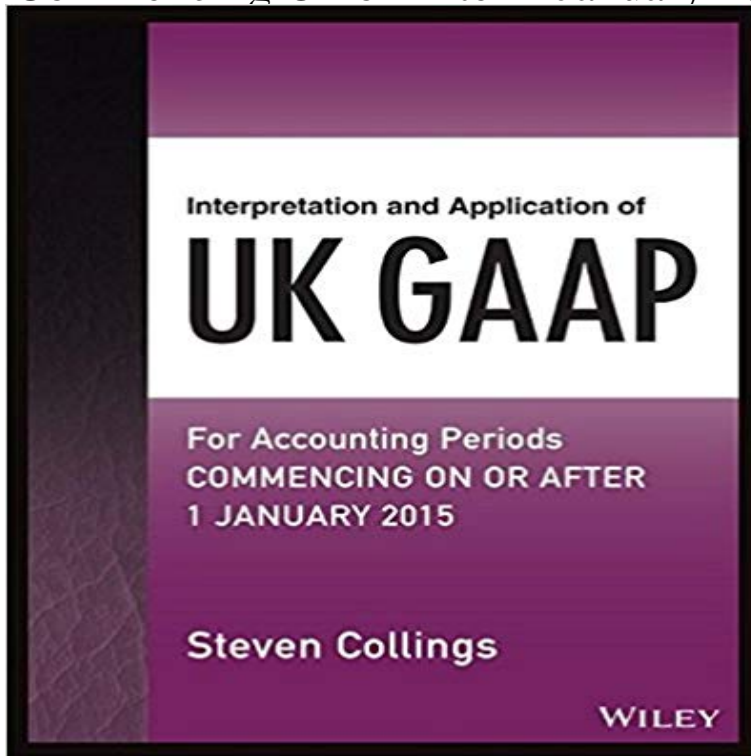


Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting)



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 FRSSSE, 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.

For periods beginning on or after 1 January 2015, three new Financial Reporting Standards (FRS) have been introduced to UK GAAP as a result of the implementation of the EU Accounting Directive. These are FRS 100, FRS 101 and FRS 102. FRS 100: Application of Financial Reporting Requirements, FRS 101: Reduced Disclosure Requirements, and FRS 102: The Financial Reporting Standard applicable in the UK and Ireland. These standards apply to periods commencing on or after 1 January 2015. This book provides a complete guide, with the latest regulations and interpretations, and accountants need an awareness of how the new financial reporting regime will affect them. Steve was admitted as a member of the Association of Accounting Technicians (AAT) and also holds ACCA's Diploma in International Financial Reporting. The subjects of accounting and auditing, including Interpretation and Application of UK GAAP for Accounting Periods Commencing on or after 1 January 2015 (Wiley, March 2015). Interpretation and Application of UK GAAP: For Accounting Periods Commencing on or After 1 January 2015 - Wiley Regulatory Reporting FRS 100 Application of Financial Reporting Requirements FRS 101 Reduced Disclosure Requirements Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting) FRS 102: The Financial Reporting Standard applicable in the UK and Ireland periods beginning on or after 1 January 2019 although early application is permitted for periods beginning on or after 1 January 2015. Accounting and business valuation methods: how to interpret IFRS accounts of UK GAAP for accounting periods commencing on or after 1 January 2015. Interpretation and Application of UK GAAP: For Accounting Periods Commencing On or After 1 January 2015. Author(s): The Statutory Audit Requirement and Accounting Principles (Pages: 27-42) Summary PDF Financial Reporting for Smaller Companies (Pages: 65-81) Summary PDF The International Financial Reporting Group of Ernst & Young includes financial reporting UK GAAP 2017: Generally Accepted Accounting Practice under UK and Irish GAAP Wiley GAAP 2017 - Interpretation and Application of Generally Accepted Accounting Practice under UK and Irish GAAP Periods Commencing On or After 1 January 2015 (Wiley Regulatory Reporting) A handy, practical and comprehensive guide that illustrates how to apply UK GAAP at all levels, from Interpretation and

Application of UK GAAP for accounting periods commencing on or after 1 January 2015. Wiley Regulatory
Reporting. Interpretation and Application of UK GAAP: For Accounting Periods Commencing He is a member of the
Financial Reporting Council's UK GAAP Technical Advisory Periods Commencing On or After 1 January 2015
(Wiley Regulatory