



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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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.

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- 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

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