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Nota di contenuto	Cover; Title Page; Copyright; Contents; About the Author; Foreword; Preface; Acknowledgements; Introduction; Introduction; History of the UK and Republic of Ireland Standard-Setting Body; Issuance of the New UK GAAP; Structure of the New UK GAAP; FRS 100 Application of Financial Reporting Requirements; FRS 101 Reduced Disclosure Framework; FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; Smaller Companies and the Financial Reporting Standard for Smaller Entities; Format 1 balance sheet; Format 2 balance sheet; Liabilities:; Profit and loss account: Notes to the micro-entity's financial statementsChapter 1 General Requirements of the Companies Act 2006; Introduction; Accounting Requirements under the Companies Act 2006; Thresholds for small and medium-sized companies and groups; Financial statement content; Format 1 profit and loss account; Format 2 profit and loss account; Format 3 profit and loss account; Format 4 profit and loss account; True and Fair and Adequate Accounting Records; Retention of accounting records; International Financial Reporting Standards; Smaller companies and IFRS; List of current IFRS and IAS in extant

Generally Accepted Accounting Practice Substance of Transactions; Risks; Rewards; Directors' Reports; Strategic reports; Content of the strategic report; Group Accounts; Approval of Financial Statements; Interaction of FRS 102 Terminology with Companies Act 2006 Terminology; Micro-Entities Legislation; Balance sheet - Format 1; Balance sheet - Format; Notes to the financial statements; Chapter 2 The Statutory Audit Requirement and Accounting Principles; Introduction; The Statutory Audit Requirement; The Reform of Audit in 2012 and the Implications; The Concepts and Pervasive Principles Objective of financial statements Qualitative characteristics; Understandability; Relevance; Materiality; Reliability; Substance over form; Prudence; Completeness; Comparability; Timeliness; Balance between benefit and cost; The Financial Statement Elements and the Recognition and Measurement of the Elements; Assets; Liabilities; Legal obligation; Constructive obligation; Equity; Income; Income from revenue; Income from gains; Expenses; Expenses that arise in the ordinary course of business; Losses; Recognition and measurement of assets, liabilities, income and expenses Recognition and measurement of assets Recognition and measurement of liabilities; Offsetting assets and liabilities; Chapter 3 The Primary Financial Statements and Disclosure Notes; Introduction; Presentation of Financial Statements Fair Presentation; Compliance with FRS 102; Frequency and Consistency; Complete Set; Statement of Financial Position; Long-term debtors; Long-term creditors; Share capital; Disposal of asset(s) or disposal group(s); Statement of Comprehensive Income and the Income Statement; Single-statement approach; Two-statement approach; Operating profit Other issues relevant to the income statement/statement of comprehensive income

Sommario/riassunto

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 applicati

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