



Similarities and Differences: A Comparison of Current UK GAAP New UK GAAP(FRS 102) and IFRS

By PwC

Bloomsbury Publishing PLC, United Kingdom, 2015. Paperback. Book Condition: New. 2nd Revised edition. 297 x 210 mm. Language: English . Brand New Book. This publication provides a high level overview of the significant differences between current UK GAAP, new UK GAAP (FRS 102) and EU-adopted IFRS. It focuses on a selection of those differences most commonly found in practice. When applying the individual accounting frameworks, companies should consult all of the relevant accounting standards and, where applicable, national law. This summary takes into account authoritative pronouncements issued under UK GAAP and IFRS published up to March 2014. The executive summary aims to demonstrate how converting to new UK GAAP or IFRS has implications far beyond an entity's financial reporting function; to highlight some of the key differences between current UK GAAP and new UK GAAP and IFRS; and to encourage early consideration of the most appropriate framework to adopt going forward for your entity. The second section provides a summary of the similarities and differences between the three frameworks and refers to subsequent sections where key divergences are highlighted.



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