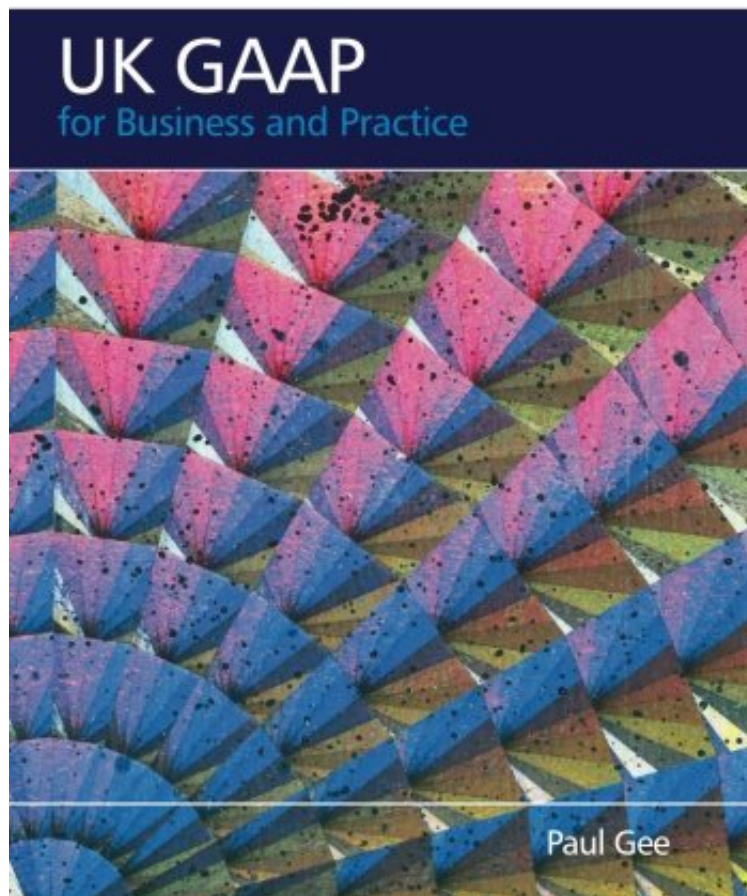


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UK GAAP for Business and Practice

Paul Gee

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UK companies other than those listed on the full market or AIM will be permitted to continue using UK GAAP for several years to come. The Accounting Standards Board recently announced that it was re-considering its strategy for converging UK GAAP with IFRS. The UK Government has also brought in many company law changes in the past two years. Never in the history of financial reporting has the pace of change been so rapid. This book provides you

with a concise and easily accessible guide to all the recent changes, and their likely practical impact. This new edition has been extensively updated and revised and includes:

- An Executive summary of recent developments;
- UITF Abstract 40 on Revenue recognition;
- Financial Reporting Standard for Smaller Entities (effective January 2005);
- The latest convergence developments, including summaries of comparison of UK GAAP with IFRS;
- Financial instruments (FRS 25 and 26);
- Events after the balance sheet date (FRS 21);
- A new chapter on the UK regulatory framework, including statutory Instruments issued during 2005;
- Overview of reporting requirements for listed companies.

New features within the book include:

- Frequently Asked Questions at the end of most chapters.
- Each chapter concludes with a concise summary of relevant IFRS requirements.
- References to relevant websites.

The book also includes summaries of current standards and key implementation dates. [This book was previously known as: Spicer and Pegler: Financial Reporting for Business and Practice]

- * Practical, concise reference
- * Worked examples
- * Checklists
- * Chapter "what-if" scenarios
- * Fully updated to cover convergence of GAAP/IAS/IFRS

From the Back Cover UK companies other than those listed on the full market or AIM will be permitted to continue using UK GAAP for several years to come. The Accounting Standards Board recently announced that it was re-considering its strategy for covering UK GAAP with IFRS. The UK Government has also brought in many company law changes in the past two years. Never in the history of financial reporting has the pace of change been so rapid. This book provides you with a concise and easily accessible guide to all the recent changes, and their likely practical impact. This new edition has been extensively updated and revised and includes:

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