

PwC Manual of Accounting IFRS 2017 Pack & 2018 Supplement

1) PwC Manual of Accounting IFRS 2017 Pack

Fully up to date with the latest standards and packed with practical worked examples, the PwC Manual of accounting titles for 2017 provide comprehensive guidance on IFRS and UK GAAP from one of the world's most respected names in accounting.

It provides practical guidance on the interpretation and application of all IFRSs issued by the IASB, and contains hundreds of practical worked examples. Written with input from over 100 members of PwC's Global Accounting Consulting Services' authoring team, it delivers extensive insight based on the firm's IFRS experience around the world.

The Manual of accounting IFRS 2017 has a new structure that will make it easier to read.



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PwC's improvements include:

* Restructure of all the chapters:

- Standing text at the front (a summary of GAAP) - each paragraph has a specific reference to the relevant paragraph of the standard. * Illustrative text at the back (examples, questions and answers and detailed guidance) - each having a unique reference to the standing text and the paragraph of the standard

- * Complete renumbering of the chapters in a more logical order
- * Key technical updates of the chapters to reflect:
- Annual improvements 2012-2014 regarding IFRS 5, IFRS 7, IAS 19 and IAS 34 (effective 1 January 2016)
- Amendment to IFRS 11, 'Joint arrangements' on acquisition of an interest in a joint operation, (effective 1 January 2016)

- Amendment to IAS 16, 'Property, plant and equipment' and IAS 38, 'Intangible assets', on depreciation and amortisation (effective 1 January 2016)

- Amendments to IAS 16, 'Property, plant and equipment' and IAS 41, 'Agriculture' on bearer plants (effective 1 January 2016)
- Amendments to IAS 27, 'Separate financial statements' on equity accounting (effective 1 January 2016)

- Amendments to IFRS 10, 'Consolidated financial statements' and IAS 28, 'Investments in associates and joint ventures' on applying the consolidation exemption (effective 1 January 2016)

- Amendments to IAS 1, 'Presentation of financial statements' disclosure initiative (effective 1 January 2016)
- Amendments to IAS 12 'Income taxes' on recognition of deferred tax assets for unrealised losses (effective 1 January 2017)
- Amendments to IFRS 15 'Revenue from contracts with customers' (effective 1 January 2018)

2) 2018 New Supplement

PwC's "Manual of accounting - IFRS supplement 2018" should be read in conjunction with the "Manual of accounting - IFRS 2017", Volumes 1 and 2. The supplement provides complementary guidance on how to prepare financial statements in accordance with the IFRSs and amendments to IFRSs issued by the International Accounting Standards Board (IASB) for accounting years ending December 2018. Together, these three volumes comprise the "Manual of accounting - IFRS 2018", our comprehensive guide bringing together the IFRS experience of the PwC network.

Key updates included in the supplement are:

New chapter on leasing under IFRS 16 Chapter on interim financial reporting (IAS 34) Updated guidance on: -IFRS 9: Classification and measurement -IFRS 9: Impairment -IFRS 9: Hedge accounting New amendix on "Business combinations under



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New appendix on "Business combinations under common control and capital reorganisations" New appendix on "Preparation of combined and carve out financial statements"

> 3) PwC Manual of Accounting IFRS 2017 Pack (2 Volumes) + 2018 New Supplement (9780754555735 / LexisNexis / HK\$1,860)



Deloitte iGAAP 2018 International IFRS Pack (Volumes A 1 & 2, B & C) International GAAP 2018

Deloitte iGAAP 2018 by Veronica Poole, Andrew Spooner, Phil Barden, Ken Rigelsford, et al

Included volumes:

iGAAP 2018 Volume A: A guide to IFRS reporting

iGAAP 2018 Volume B: Financial Instruments – IFRS 9 and related Standards iGAAP 2018 Volume C: Financial Instruments – IAS 39 and related Standards Bonus eBook only volume: iGAAP 2018 Volume D: IFRS disclosures in practice (included with purchases of the ebook or print-and-ebook bundle versions of this pack)

About Deloitte's iGAAP manuals:

Deloitte's iGAAP manuals, published by Croner-i, are the authoritative, up-to-date and trusted guides to financial reporting requirements. With an emphasis on presenting information as clearly as possible, Deloitte manuals are highly practical with illustrated examples throughout. The manuals provide a complete and comprehensive reference source for reporting under IFRSs.

Written by Deloitte's technical experts and designed for both professional advisers and businesses, Deloitte manuals provide the most detailed and up-to-date guidance available, enabling the preparation or auditing of financial statements with complete confidence.

The 2018 manuals cover IFRSs extant at 1 September 2017, including:

- New guidance from IFRIC 22 Foreign Currency Transactions and Advance Consideration and IFRIC 23 Uncertainty Over Income Tax Treatments

- Requirements of IFRS 9

International GAAP 2018 by Ernst & Young LLP

The essential guide to practical IFRS implementation, updated for 2018

International GAAP 2018 is the definitive reference for IFRS application around the world. Written by the expert practitioners at Ernst & Young, this invaluable resource provides both interpretation and practical implementation guidance for anyone applying, auditing, interpreting, regulating, studying, or teaching IFRS. Specific instruction written from a global perspective provides clarity on complex issues, and coverage of the latest changes ensures that you will apply the most current standards appropriately and effectively. Worked examples provide answers at a glance, and hundreds of illustrations from major companies' financial reports demonstrate IFRS implementation and bring technical concepts to life.

Countries around the world have adopted the International Financial Reporting Standards (IFRS), and in the US, foreign private issuers are allowed to report under IFRS without reconciling to US GAAP. This book provides the essential information practitioners need to correctly understand and apply these standards, using a clear, consistent approach to resolving global financial reporting issues under IFRS in real-world scenarios. Updated and expanded for 2018, this new edition allows you to:



Understand the new insurance contract standard IFRS 17, which solves the comparison problem of IFRS 4 Gain clarity and insight on practical matters involved with IFRS implementation

This three-volume set provides the depth and breadth of coverage necessary, with financial instruments covered separately for greater ease of navigation. As the world's most comprehensive reference for IFRS implementation, International GAAP 2018 is the resource no practitioner, regulator, student, or researcher should be without.



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