

## Financial Reporting Guide January 2016 Ey

This book discusses the tasks and functions of corporate governance in the light of current challenges and the dynamics that arise from a broader approach to company management and the integration of corporate governance with corporate social responsibility (CSR) and sustainability. Addressing the corporate governance shortcomings that are believed to have contributed to the recent financial crisis, it explores the interplay between corporate governance and CSR, and includes examples of company practice to show how such changes affect the practices of shareholders, boards of directors and regulators. In particular, the book examines shareholders' activities, their different investment strategies, specific reporting expectations and the submission of proposals to the annual meeting. Further, for boards of directors it explores the need to revise their tasks with respect to the criteria for executive appointments, their corporate strategy, performance measures and diversity recommendations, while for directors it provides recommendations to reconsider the structure of executive pay and performance incentives. Lastly, for regulators the book investigates the need to introduce new laws addressing, for instance, the need for integrated reporting, limiting the voice of short term oriented shareholders and providing guidelines for executive compensation.

This book analytically reviews the impact of the global anti-money laundering and counter-terrorist financing (AML/CFT) framework on the compliance trajectory of a number of jurisdictions to this framework. The work begins by examining the international financial sector reform and its evolution to inculcate the global framework for AML/CFT regulations. It challenges the resulting uniform AML/CFT due to its paradoxical impact on the compliance trajectory of African countries and emerging economies (ACs/EEs). This is done through an examination of the pre-conditions for effective regulation and compliance drivers for ACs/EEs that reveals the behavioural impact of the AML/CFT standards on the bloc of countries. Through the application of agency theory, it explores the relationship between ACs/EEs on the one hand and the international financial institutions that formulate, disseminate and facilitate compliance with the global framework for AML/CFT standards on the other. The remaining chapters review empirically the compliance pressures and resulting compliance trajectory of ACs/EEs with the AML/CFT standards. The final part of the book provides a detailed explanation of the compliance challenges of ACs/EEs and the legitimacy concerns that facilitate this. This book offers a new direction on the impact of global AML/CFT standards on ACs/EEs and contributes to the understanding of the conditions under which the global standards are likely to facilitate proactive compliance within these blocs of countries. As such it will be a valuable resource for academics, researchers and policy-makers working in this area.

UK GAAP 2019 provides a comprehensive guide to interpreting and implementing UK accounting standards, particularly: FRS 100: Application of Financial Reporting Requirements FRS 101: Reduced Disclosure Framework — Disclosure exemptions from EU-adopted IFRS for qualifying entities FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 103: Insurance Contracts FRS 104: Interim Financial Reporting This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching those accounting standards. Written by the financial reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the UK GAAP accounting requirements which apply in 2019 and will prove invaluable in implementing these requirements. It also addresses the requirements of the UK Companies Act and relevant statutory instruments, as well as practical worked examples. Also available is International GAAP® 2019 — a three volume comprehensive guide to interpreting International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insight into how complex practical issues should be resolved in the real world of global financial

reporting.

Considered the industry's standard resource, this guide will help accountants, auditors, and financial managers to understand the complexities of the specialized accounting and regulatory requirements of the health care industry. Updated for 2019, this edition has been prepared and reviewed by industry experts and provides hands-on, practical guidance for those who work in and with health care entities. A critical resource for auditors, this edition includes new accounting standards and relevant GASB and FASB updates (including those related to private companies).

Whether a financial statement preparer or auditor, it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies. This guide supports practitioners in a constantly changing industry landscape. It provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. Packed with continuous regulatory developments, this guide has been updated to reflect certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued, and other revisions as deemed appropriate. The updates for this 2017 edition include extensive changes to the illustrated financial statements for registered investment companies that result from SEC's issuance of the release Investment Company Reporting Modernization and related amendments to Regulation S-X. Other updates to the 2017 edition include changes to illustrated attestation reports that result from AICPA's issuance of Statement on Standards for Attestation Engagements (SSAE) No. 18, Attestation Standards: Clarification and Recodification. Further updates include: References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendixes discussing the new standards for financial instruments, leases, and revenue recognition Appendixes discussing common or collective trusts and business development companies

The 2017 edition gives up-to-date industry-specific guidance needed to be able to tailor operations with the most current standards and regulations. Included are new best practices and interpretive guidance to industry-specific considerations, this guide has you covered. This edition offers "best practice" discussion of industry-specific issues such as fair value accounting and related disclosures, as well as compliance with regulatory requirements. Further, new guidance on initial margin has been approved in accordance with applicable AICPA requirements.

Considered the industry standard resource, this guide's 2017 edition is packed with information on new requirements and relevant changes to the FASB Accounting Standards Codification, including a high-level look at FASB ASU Nos. 2014-09, Revenue from Contracts with Customers and 2016-02, Leases. It provides practical tips and industry specific guidance, provides value from simple accounting to joint venture creation, and takes a deep dive into industry specific auditing procedures. With two complete sets of financial statements and disclosures, it provides an industry accepted blueprint from where to start, or a reference for auditing the final product.

Contemporary sport business is international. From global sport competitions and events, sponsorship deals and broadcasting rights to labour markets and lucrative flows of tourists, anybody working in sport business today has to have an international perspective. This book offers the broadest and most in-depth guide to the key themes in international sport business today, covering every core area from strategy and marketing to finance, media and the law. Including authors from more than twenty countries spanning the Americas, Europe, Asia, Africa and Australia, this handbook addresses the most important issues in the world of sport business from a uniquely global perspective. Each chapter examines a particular cross-section of business and sport, encompassing all levels from grassroots to professional and elite. Divided into seven major subject areas, it offers insights from experts on: International Sport

Business Strategy Sport Marketing Sport Economics and Finance International Sport Law Sport Media and Communication Sport Tourism Sport Development. The Routledge Handbook of International Sport Business is an essential resource for any course on sport business, sport management or international business.

BPP Learning Media is an ACCA Approved Content Provider. Our partnership with ACCA means that our Study Texts, Practice & Revision Kits and iPass (for CBE papers only) are subject to a thorough ACCA examining team review. Our suite of study tools will provide you with all the accurate and up-to-date material you need for exam success.

This review was prepared as part of the process of Latvia's accession to OECD membership.

The International Accounting and Reporting Issues 2014 Review is focused on the interrelated topics of compliance monitoring and enforcement mechanisms in relation to corporate reporting, auditing and regulation of professional accountants within the context of achieving high-quality corporate reporting. In order to facilitate sharing of experiences among members States and also to provide practical examples of compliance monitoring and enforcement mechanisms in relation to international corporate reporting standards and codes. the UNCTAD secretariat, in cooperation with top experts on these topics, prepared country case studies on Australia, Belgium and Canada. Chapter I analyzes the key elements that member States need to consider when building efficient monitoring and enforcement systems for companies, audit firms and professional accountants. It highlights standards and guidance for good practices and discusses the main challenges to establish efficient mechanisms for the monitoring of compliance and enforcement. The respective country case studies are contained in chapters II through IV.

The Wiley CPAexcel Study Guide: Financial Accounting and Reporting arms CPA test-takers with detailed text and skill-building problems to help identify, focus on, and master the specific topics that may need additional reinforcement to pass the FAR section of the CPA Exam. This essential study guide: Covers the complete AICPA content blueprint in FAR Explains every topic tested with 1,299 pages of study text, 752 multiple-choice questions, and 73 task-based simulations in FAR Organized in Bite-Sized Lesson format with 217 lessons in FAR Maps perfectly to the Wiley CPAexcel online course; may be used to complement the course or as a stand-alone study tool Considered the industry's standard resource, this guide helps accountants and financial managers understand the complexities of the specialized accounting and regulatory requirements of the health care industry. Updated for 2018, this edition has been prepared and reviewed by industry experts and provides hands-on, practical guidance for those who work in and with health care entities. A critical resource for auditors, this edition includes new accounting standards and relevant GASB and FASB updates (including those related to private companies). Updates include: FASB ASU No. 2014-09, Revenue from Contracts with Customers (Topic 606) FASB ASU No. 2016-01, Financial Instruments - Overall (Subtopic 825-10) Recognition and Measurement of Financial Assets and Financial Liabilities FASB ASU No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities SAS No. 133, Auditor Involvement With Exempt Offering Documents GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits

## Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting) GASB No. 83, Certain Asset Retirement Obligations

This book provides a digestible step-by-step guide to reading corporate financial reports, drawing upon real-life case studies and examples of corporate collapses and accounting scandals, and applying practical tools to financial statement analysis. Appealing to a range of practitioners within corporate finance including investors, managers, and business analysts, this book is the first to specifically address the challenges facing those who are not professional accountants and auditors when examining corporate financial reports. Corporate financial reports are used widely by managers, investors, creditors, and government agencies to examine company performance and evaluate potential risks. However, although seemingly an invaluable source of information for managerial decision-making, financial reports are often based on rough simplifications of a very complex reality. With no way of avoiding deliberate manipulations and fraudulent activity, these statements cannot be relied on completely when selecting stocks or evaluating credit risk, and therefore poor analysis can lead to potentially disastrous investment decisions. The author suggests that in order to effectively interpret corporate financial reports, we must 'read between the lines' to accurately assess a company's economic performance and predict its long-term viability.

International GAAP® 2019 is a comprehensive guide to interpreting and implementing International Financial Reporting Standards (IFRS), setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting. This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching IFRS. Written by EYs financial reporting professionals from around the world, this three-volume guide to reporting under IFRS provides a global perspective on the application of IFRS. Complex technical accounting issues are explained clearly and IFRS is set in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world. The 2019 edition of International GAAP® has been fully revised and updated in order to:

- Continue to investigate the many implementation issues arising as entities adopt IFRS 9 (Financial Instruments) and IFRS 15 (Revenue from Contracts with Customers).
- Explore the complex implementation issues arising as entities adopt, in 2019, IFRS 16 (Leases).
- Include an updated chapter on the new insurance contracts standard IFRS 17 (Insurance Contracts), which reflects the recent discussions of the IASB's Transition Resource Group on implementation issues raised, proposed narrow-scope amendments to IFRS 17 intended by the IASB, and also explores other matters arising as users prepare for the adoption of this standard.
- Include an amended chapter on the revised Conceptual Framework, which was published in March 2018. The changes to the Conceptual Framework may affect the application of IFRS in situations where no standard applies to a particular transaction or event.
- Address amended standards and new interpretations issued since the preparation of the 2018 edition.
- Explain the many other initiatives that are currently being discussed by the IASB and by the IFRS Interpretations Committee and the potential consequential changes to accounting requirements.
- Provide insight on the many issues relating to the practical application of IFRS, based on the extensive experience of the book's authors in dealing with

current issues.

Outlining the different types of financial crime and their impact, this book is a user-friendly, up-to-date guide to the regulatory processes, systems and legislation which exist in the UK. Each chapter has a similar structure and covers individual financial crimes including money laundering, terrorist financing, fraud, insider dealing, market abuse, bribery and corruption and finally tax avoidance and evasion. Offences are summarized and their extent is evaluated using national and international documents. Detailed assessments of financial institutions and regulatory bodies are made and the achievements of these institutions are analysed. Sentencing and policy options for different financial crimes are included and suggestions are made as to how criminal proceeds might be recovered. This second edition has been fully updated and includes a section on cybercrime and a new chapter on tax evasion. Case summaries have also been included in those chapters where a criminal justice route is used by the prosecuting authorities.

This consolidated version of the OECD Transfer Pricing Guidelines includes the revised guidance on safe harbours adopted in 2013, as well as the recent amendments made by the Reports on Actions 8-10 and 13 of the BEPS Actions Plan and conforming changes to Chapter IX.

First update in 4 years! As fluctuating oil prices, off-shore drilling, and other energy-related issues impact the way your clients conduct business, it is essential to have a keen understanding of the domestic and international topics and trends facing the oil and gas industry today. This 2018 edition includes over 200 pages of invaluable guidance to help accountants improve their industry knowledge, fine-tune their strategies, and provide high-quality services to their clients. This publication provides important technical guidance, summarizes new standards and practices, and delivers "how-to" advice for handling audit and accounting issues that will be critical to your success. Key Features of this title are: An updated illustrative representation letter that contains industry-specific representations. Discussion and interpretive guidance associated with FASB ASC 606, Revenue from Contracts with Customers

It is critical that auditors understand the complexities of the specialized accounting and regulatory requirements of the health care industry. This guide is considered the industry standard resource and the 2017 update contains practical, "how-to" guidance for accounting and auditing of health care entities. Prepared and reviewed by industry experts to provide hands on, practical guidance for those who work in and with health care entities, this 2017 edition includes relevant GASB and FASB updates (including those related to private companies), and auditor involvement with municipal securities findings. Further, SAS No. 133, Auditor Involvement With Exempt Offering Documents will be important in this industry. The clarification made by this standard will be very helpful to auditors in understanding their requirements related to public offering documents that include audited financial statements. This book explains the concepts of Ethical Business Practice (EBP) and Ethical Business Regulation (EBR), a new paradigm in compliance and enforcement based on behavioural science and ethics. EBR provides the basis for an effective relationship between a business and its regulators, resulting in better outcomes for both. EBR is attracting extensive attention from regulators and businesses around the world. The UK Government's 2017 Regulatory Futures Review draws on EBR as the foundation for its policy of 'regulatory self-assurance'. EBR draws on findings from behavioural science, responsive regulation, safety and business and integrity management to create a practical and holistic approach. Examples include the open culture that is essential for civil aviation safety, the Primary Authority agreements between regulators and national businesses, and feedback mechanisms provided by market

vigilance systems and sectoral consumer ombudsmen. This book provides an essential blueprint for sustainable business and effective future regulation.

"UK GAAP Financial Statement Disclosure Manual offers up-to-date and practical, real-life examples of the disclosure requirements needed to ensure compliance with UK GAAP and companies' legislation"--

The Wiley CPAexcel Course Outlines are updated bi-annually, map perfectly to the Wiley CPAexcel Courseware outline and structure, and feature Bite-Sized Lessons. Provided in printed format for all four sections of the CPA Exam; the FAR section includes 1 volume. Each course outline is a series of Bite-Sized Lessons. Each lesson usually consists of 3 to 10 pages of study material. The content of each course outline is identical to our courseware at the date of printing. Separate course outlines(s) for each exam section covering the complete scope of the AICPA content specification. Course outlines map perfectly to our courseware outline and structure. No cross-referencing is required. At the front of each course outline is advice from the author concerning the emphasis of the questions on the CPA Exam, as a guide to students completing their studies.

This edition includes guidance on reporting donated services between affiliated NFPs, split-interest agreements, contributions and grants, functional expenses and joint costs. An appendix is provided with insights for early adopters of FASB AU No. 2016-14, it offers an overview of the standard and assists in determining whether to adopt the new requirement early. Other updates include: FASB ASU NO. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities FASB ASU No. 2014-15, Presentation of Financial Statements--Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern SAS No. 132, The Auditor's Consolidation of an Entity's Ability to Continue as a Going Concern, FASB ASU No. 2016-15, Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments (a consensus of the Emerging Issues Task Force) FASB ASU No. 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the Emerging Issues Task Force) FASB No. 2015-03, Interest--Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs FASB ASU No. 2017-02, Not for Profit Entities--Consolidation (Subtopic 958-810): Clarifying When a Not-for-Profit Entity That Is a General Partner or a Limited Partner Should Consolidate a For-Profit Limited Partnership or Similar Entity

The New UK GAAP has now been in effect for two years. UK GAAP 2017 is fully updated to reflect the application of the new standard in practice. UK GAAP 2017 focusses on each area of the financial statement in turn and explains how they are treated by FRS 102. Topics covered include: The scope of UK GAAP; concepts and pervasive principles; presentation of financial statements; statement of cash flows; consolidated and separate financial statements; Accounting policies, estimates and errors Financial instruments; inventories; investments in associates; investment in joint ventures; investment property; property, plant and equipment Intangible assets other than goodwill; business combinations and goodwill Leases; provisions and contingencies; revenue; grants, borrowing costs Share based payment; impairment of assets; employees benefits; income tax Foreign currency translation; hyperinflation; events after the end of the reporting period; related party disclosures Service concession arrangements; agriculture; retirement benefit plans; heritage assets; public benefit entities; funding commitments; extractive industries; financial institutions; incoming resources from non-exchange transactions

Get authoritative accounting and auditing guidance. Educate staff on the property and liability insurance industry, its products and regulatory issues, and the related transaction cycles an insurance entity is involved with. This guide contains updates on current GAAP and statutory accounting and audit guidance, as well as relevant guidance contained in standards issued

through September 1, 2018 which have a major impact on insurance entities, including: FASB ASU No. 2016-01 and AICPA Q&A Section 7100.15: Insurance Companies and the Definition of Public Business Entity Revenue Recognition Implementation Issue: Considerations for Applying the Scope Exception in FASB ASC 606-10-15-2 and 606-10-15-4 to Contracts Within the Scope of FASB ASC 944

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: Get up to date on the newest amendments and interpretations issued in the past year Examine implementation issues caused by widespread adoption of IFRS 9, IFRS 15, and the upcoming adoption of IFRS 16 in 2019 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. For further information on the various digital versions which are available for this material please visit [www.wileyigaap.com](http://www.wileyigaap.com)

This book examines the intersection between contemporary International Commercial Arbitration and Shari'a law in order to determine possible tensions that may arise between the two systems. It develops evidentiary and procedural rules under Shari'a, as well as examining the consequences of stipulating qualifications of arbitrators based on gender and/or religion. The author extensively analyses the prohibition against interest (riba) and uncertainty (gharar) under Shari'a and its impact on arbitration agreements, arbitral awards and public policy. The book also explores the prohibition against riba in light of international conventions, such as the United Nations Convention on Contracts for the International Sale of Goods. Case studies in the book include the Asian International Arbitration Centre, formerly the Kuala Lumpur Regional Centre for Arbitration, and the International Islamic Centre for Reconciliation and Arbitration, as well as the 'Shari'a Standards' developed by the Accounting and Auditing Organization for Islamic Financial Institutions. The book will be a valuable resource for academics, students and practitioners working in the areas of Islamic law and the Islamic finance industry.

The Wiley CPAexcel Course Outlines are updated bi-annually, map perfectly to the Wiley CPAexcel Courseware outline and structure, and feature Bite-Sized Lessons. Provided in printed format for all four sections of the CPA Exam; the AUD section includes 1 volume. Each course outline is a series of Bite-Sized Lessons. Each lesson usually consists of 3 to 10 pages of study material. The content of each course outline is identical to our courseware at the date of printing. Separate course outlines(s) for each exam section covering the complete scope of the AICPA content specification. Course outlines map perfectly to our courseware outline and

structure. No cross-referencing is required. At the front of each course outline is advice from the author concerning the emphasis of the questions on the CPA Exam, as a guide to students completing their studies.

This book provides a review of the top accounting and auditing issues faced by preparers of governmental and not-for-profit financial statements and their auditors. Key areas covered include: GASB 87, Leases; revenue recognition, including grants and contracts; risk assessment; and financial reporting. Key topics include: · Current GASB developments · Audit issues related to GASB developments · Recent GASB pronouncements and their impact on accounting and reporting · Top advice from the AICPA's Technical Hotline and the GASB Technical Inquiry System

The Enlightened Shareholder Value principle and Corporate Social Responsibility are areas of increasing academic and research interest. However, discussions on the ESV principle in relation to CSR are very limited. This book provides a critical analysis of the impact of the concept of ESV, embedded in the Companies Act 2006, on CSR and explores the scope for reform. Along with analysing existing empirical research, it presents the findings of an empirical study conducted to determine whether the concept of ESV is capable of promoting or assisting CSR. The book also examines whether implementing an ESV approach has had any impact on the CSR practices of multinational corporations that originate in the UK and operate in developing nations, as in order to assess whether the ESV principle links to CSR both its domestic and international impact need to be considered. This analysis was undertaken through the lens of a case study on the ready-made garment industry in Bangladesh, with some focus on the Rana Plaza factory disaster. This study also assists in demonstrating the changes that need to be made to improve the current situation. Lastly, the book addresses the need for reform in the area and provides possible suggestions for reform. This interdisciplinary book will be of great interest to students and scholars of corporate law, corporate governance and business studies in general as well as policymakers, NGOs and government departments in many countries around the world working in the fields of CSR, sustainability and global supply chains.

Information Other Than Financial Statements -- Certain Financial Reporting Matters -- Disclosures of Certain Significant Risks and Uncertainties -- Segment Reporting -- Regulation and Supervision of Depository Institutions -- Introduction -- Rule Making -- Examinations -- Enforcement -- Planning -- Detection of Errors and Fraud -- Evaluation of Contingent Liabilities and Related Disclosures -- Going-Concern Considerations -- Regulatory Reporting Matters- Interpretation and Reporting Related to GAAP -- Auditor and Examiner Relationship -- Chapter 6 Cash and Cash Equivalents -- Introduction -- CIPC and Cash Equivalents -- Deposits With Other Financial Institutions -- Balances With Federal Reserve Banks and FHLBs -- Federal Funds Sold -- Cash on Hand -- Accounting and Financial Reporting -- Definition of Cash and Cash Equivalents -- Classification of Cash Flows -- Acquisition and Sales of Certain Securities and Loans -- Gross and Net Cash Flows -- Cash Receipts and Payments Related to Hedging Activities -- Financial Statement Presentation and Disclosure -- Auditing -- Objectives -- Planning -- Internal Control Over Financial Reporting and Possible Tests of Controls -- Substantive Tests -- Chapter 7 Investments in Debt and Equity Securities -- Introduction -- U.S. Government and Agency Obligations -- Municipal Obligations -- Asset-Backed Securities -- Other Structured Credit Products -- Issues of International Organizations and Foreign Governments -- Other Securities -- Transfers of Securities -- Regulatory Matters -- Bank Accounting Advisory Series -- Accounting and Financial Reporting -- Introduction -- OTTI -- Unrealized Gains and Losses -- Premiums and Discounts -- Interest Income -- Consolidation -- Special Areas -- Transfers and Servicing of Securities -- Troubled Debt Restructurings

The Business Briefings series offers authoritative introductory textbooks in core business topics. Covering the basics and providing springboards to further study, the books take a no-

nonsense, practical approach, and are ideal as accessible introductions or as revision guides. This book covers the essentials of financial accounting, providing students with a clear and succinct overview of the topic. It has been carefully developed to cover the key subjects including double-entry bookkeeping, accounting regulations, and the preparation and analysis of financial statements. This is an ideal guide for students coming to the subject for the first time, or for those seeking a quick refresher. Key benefits: • Concise yet authoritative • Ideal as an introduction or revision guide • Includes answers to revision questions

The Wiley CPAexcel Study Guides have helped over a half million candidates pass the CPA Exam. This volume contains all current AICPA content requirements in Financial Accounting and Reporting (FAR). The comprehensive four-volume paperback set (AUD, BEC, FAR, REG) reviews all four parts of the CPA Exam. With 3,800 multiple-choice questions. The CPA study guides provide the detailed information candidates need to master or reinforce tough topic areas. The content is separated into 48 modules. Unique modular format—helps candidates zero in on areas that need work, organize their study program, and concentrate their efforts. Comprehensive questions—over 3,800 multiple-choice questions and their solutions in the complete set (AUD, BEC, FAR, REG). Guidelines, pointers, and tips show how to build knowledge in a logical and reinforcing way. Arms test-takers with detailed text explanations and skill-building problems to help candidates identify, focus on, and master the specific topics that may need additional reinforcement. Available in print format.

The clearest, easiest-to-use guide to understanding all the clarified standards, including the new attestation standards—fully updated! This comprehensive guide to understanding Generally Accepted Auditing Standards (GAAS) is not just about auditing. It addresses the toughest part of an accountant's job—identifying, interpreting, and applying the many audit, attest, review, compilation, and preparation standards relevant to a particular engagement. Wiley Practitioner's Guide to GAAS 2017 offers a clear and accessible distillation of the official language of GAAS, Statements on Standards for Attestation Engagements (SSAEs), and Statements on Standards for Accounting and Review Services (SSARSs)—as well as advice on exactly how to remain fully compliant with each. Wiley Practitioner's Guide to GAAS 2017 is organized according to the logical arrangement of the clarified standards, presenting each section individually, and explaining how it is related to the engagement process. Guidance is offered on the entire process, in the form of practice notes, checklists, questionnaires, and real-world examples, illustrating how the fundamental requirements of each section are applied. Other key features include: A brief identification of each auditing, SSAE, and SSARS section, with effective dates and tips on how to apply it Highlights of new requirements in the clarified attestation standards Concise listing and descriptions of each section's specific mandates, including definitions Easy-to-read capsule summary of interpretations, plus selected technical alerts Helpful techniques for remaining compliant with each standard New in GAAS 2017: In 2016, the AICPA's Auditing Standards Board completed a major stage of its clarity project and issued SSAE No. 18. The new guidance is effective for reports dated May 1, 2017. SSAE No. 18 replaces the attestation standards, introducing major new requirements that will change practice. In this transition year, guidance on the extant attestation standards is also included. Wiley Practitioner's Guide to GAAS 2017 is completely updated to reflect all the clarified standards and provide valuable implementation information.

This AICPA Accounting and Auditing Guide is a must-have for the resource libraries of accounting and auditing professionals who work with not-for-profit organizations. This essential reference book assists accountants in the unique aspects of accounting and financial statement preparation and auditing for not-for-profit entities. Created with common errors and questions in mind, accountants benefit from not-for-profit industry-specific guidance on the issues they are likely to encounter this year. The 2018 edition includes guidance on financial reporting changes, reporting donated services between affiliated NFPs, split-interest

agreements, contributions and grants, functional expenses and joint costs, and much more. This new edition provides a comprehensive discussion of FASB ASU No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. The discussion includes highlights of the changes that will assist financial statement preparers with implementing the standard. The guide offers dual guidance throughout, providing readers with the “before-and-after” context to enhance their understanding of the changes, as well as two all-inclusive appendices.

This one-stop-shop summarizes applicable requirements and delivers how-to advice to help practitioners plan and perform an audit. A valuable resource featuring new updates for the issuance of SAS No. 132, The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern, this guide provides illustrative examples, sample forms, and helpful techniques that small-and medium-sized firms need to streamline their audit engagements.

Whether you are a financial statement preparer or auditor, it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies. This 2018 guide provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. This guide is the industry standard resource, supporting practitioners in a constantly changing industry landscape packed with continuous regulatory developments. Updates include: References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting. Appendices discussing the new standards for financial instruments, leases and revenue recognition. Appendices discussing common or collective trusts and business development companies.

Efforts to establish the measurement and control of sustainability have produced notable tools, but those instruments lack applicability in practice. Increasing the level of standardization of such tools also seems difficult to achieve, because the contexts surrounding the focal organizations differ considerably. Therefore, what we need is a systematic, interdisciplinary assessment of how to measure and control sustainability, so that we can establish an essential definition and up-to-date picture of the field. Measuring and Controlling Sustainability attempts to provide such an assessment in 17 chapters, organized into four main topic sections: (a) organizations and social value creation: concepts, responsibilities, and barriers; (b) accounting, measurement, performance, and diffusion of social value; (c) practical and managerial insights from real-life cases; and (d) choices, incentives, guidance, and ethics. This research anthology provides a comprehensive collection of cutting-edge theories and research that will further the development and advancement of measuring and controlling sustainable efforts in theory and managerial practice.

The audited consolidated financial statements of the International Monetary Fund as of April 30, 2017 and 2016 include the related consolidated statements of comprehensive income, of changes in reserves, resources, and retained earnings, and of cash flows for the years then ended. The IMF's financial statements were audited by external auditing firm PricewaterhouseCoopers, LLC, which certified that they were prepared and presented in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board. The standards include the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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