



PWC Illustrative IFRS Consolidated Financial Statements for 2013 Year Ends

By PricewaterhouseCoopers

Bloomsbury Publishing PLC. Paperback. Book Condition: new. BRAND NEW, PWC Illustrative IFRS Consolidated Financial Statements for 2013 Year Ends, PricewaterhouseCoopers, This publication provides an illustrative set of consolidated financial statements, prepared in accordance with International Financial Reporting Standards (IFRS), for a fictional manufacturing, wholesale and retail group (IFRS GAAP plc). IFRS GAAP plc is an existing preparer of IFRS consolidated financial statements. This publication is based on the requirements of IFRS standards and interpretations for financial years beginning on or after 1 January 2013. The financial statements of a fictional entity have been updated to illustrate the disclosure and presentation requirements of the IFRS standards and interpretations for financial years beginning on or after 1 January 2013. Areas in which presentation has changed significantly since 2012 are highlighted. Significant changes include the application of IFRSs 10, 11, 12 and 13 together with IAS 19 and the IAS 1 presentation changes to Other Comprehensive Income. It also includes appendices providing illustrative financial statements relating to: Alternative presentation of cash flows and statement of comprehensive income; Biological assets; Oil and gas exploration assets; Current and forthcoming requirements. Contents: 1 General information; 2 Summary of significant accounting policies; 3 Financial risk management; 4...



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