

2015

# U.S. MASTER<sup>TM</sup> GAAP GUIDE

RICHARD H. GESSECK AND LAWRENCE GRAMLING



Wolters Kluwer

# Us Master Gaap Guide 2015

**O. Ray Whittington**



## **U.S. Master GAAP Guide 2015:**

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*International GAAP 2019* Ernst & Young LLP, 2018-12-21 *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.

Accounting Trends and Techniques: U.S. GAAP Financial Statements--Best Practices in Presentation and Disclosure AICPA, 2017-12-04 Updated for new accounting and auditing guidance issued, this valuable tool provides hundreds of high quality disclosure examples from carefully selected U.S. companies of different sizes across industries such as banking credit and insurance communication services and healthcare from such organizations as Scott's Miracle-Gro, Coca-Cola, Caterpillar and BB-T. Illustrations of the most important immediate and challenging disclosures such as derivatives and hedging consolidations and fair value measurement are provided. Hot topics include statement of cash flows going concern and business combinations and intangibles. This edition also provides clear direct guidance to help you understand and comply with all significant reporting requirements and detailed indexes to help you quickly find exactly what you need.

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