



# **New UK GAAP 2015: Application of FRS 100-102 in the UK**

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New UK GAAP 2015 provides a comprehensive guide to interpreting and implementing the new 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; and
- FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This book is an essential tool for anyone applying, auditing, interpreting, regulating, studying or teaching these new accounting standards.

Written by the financial reporting professionals from the Financial Reporting Group of EY, this book provides a clear explanation of the new accounting requirements which are mandatory for 2015, and will prove invaluable in implementing these new 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 2015® – a three volume comprehensive guide to interpreting and implementing 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.

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