

Spicer and Pegler's Financial Reporting for Business and Practice 2004 is the definitive text on financial accounting. First published over ninety years ago as Spicer and Pegler's Book-Keeping and Accounts, this title centres on the needs of corporate financial professionals, smaller practitioners or students looking for a convenient and practical reporting handbook. This book contains worked examples and illustrations from published accounts of small and medium-sized enterprises, giving a clear insight into the most recent developments. The new edition includes an update on IAS developments, and deals with the Accounting Standard Board's programme for converging UK GAAP with IAS. Whilst listed companies are required to adopt IAS in 2005, many UK companies will continue to adopt UK GAAP for some years. This edition provides a detailed update on UK GAAP. The chapter on revenue recognition has been updated to cover recent developments such as Application Note G to FRS 5.

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