

I'm not robot!



■ **Using recorded information the...**

- **Income Statement**
 - provides results of business activities
- **Balance Sheet**
 - states assets and claims against them (liabilities and owner's equity)
- **Statement of Cash Flows**
 - provides prior cash flow information
 - helps analyst assess the firm's ability to pay interested parties



Semelhanças e Diferenças*

Normas contábeis internacionais (IFRS), norte-americanas (US GAAP) e as práticas contábeis adotadas no Brasil

Pocket Guide

Outubro de 2004

www.pwc.com/br

*connectedthinking

PRICEWATERHOUSECOOPERS



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Agenda

- Introductions
- Basic overview of the model
- Uncertain tax positions
- Unremitted foreign earnings
- Special topics (Intraperiod Allocations, Non-controlling interest, Passthrough Accounting)
- Interim accounting



Pwc pocket guide. Pwc ifrs pocket guide.

この資料では、2018年3月31日現在の、国際財務報告基準（IFRS）による財務報告における要求事項をまとめました。最初のセクション「注目されている論点」では、企業が当年度末に検討する可能性のある項目を記載しています。本資料の2つ目のセクションでは、2018年3月31日に終了する事業年度に新たに適用可能となる基準および解釈指針を記載しています。最後のセクションでは、今後発効する基準および解釈指針を記載していますが、これらについては国際会計基準（IAS）第8号「会計方針、会計上の見積りの変更及び誤謬」第30項に従った開示が必要となります。（※これ以降の詳細は添付ファイルをご覧ください）2018 March year-end accounting reminders IFRS (J) 【関連リンク】 PricewaterhouseCoopers LLP PwC's Manual of accounting (IFRS 2017 volumes 1 & 2 and the IFRS supplement 2018) provide practical guidance on the IFRSs issued by the International Accounting Standards Board (IASB). The Manual includes hundreds of practical worked examples. Written by PwC's Global Accounting Consulting Services team, the Manual is full of insights based on PwC's IFRS experience around the world. The Manual of accounting - IFRS 2018 comes as a three-volume set comprising: Included in the IFRS supplement are: New chapter on leasing under IFRS 16 Chapter on interim financial reporting (IAS 34) Updated guidance on: IFRS 9: Classification and measurement FRS 9: Impairment IFRS 9: Hedge accounting New appendix on "Business combinations under common control and capital reorganisations" New appendix on "Preparation of combined and carve out financial statements" Remarks: If you bought the 2017 full set last year, you only need to buy the supplement 2018, but no need to buy this 2018 whole set The Hong Kong Company Secretary's Handbook: Practice and Procedure (11th Edition) List Price: HKD 535.00 HKD 518.95 Save HKD 16.05 (3%) Hong Kong Tax & Accounting Practical Toolkit (Basic Package) HKD 3,300.00 Hong Kong Taxation and Tax Planning, 20th Edition HKD 370.00 Compliance and Company Secretarial Practice of Hong Kong Listed Companies List Price: HKD 1,270.00 HKD 1,231.90 Save HKD 38.10 (3%) Concise Guide: Compliance and Company Secretarial Practice of Hong Kong Private Companies (e-Book) List Price: HKD 1,910.00 HKD 1,852.70 Save HKD 57.30 (3%) Hong Kong Company Secretary Checklist List Price: HKD 1,380.00 HKD 1,338.60 Save HKD 41.40 (3%) Individual Income Tax Planning for Expatriates in China, 6th Edition List Price: HKD 1,280.00 HKD 640.00 Save HKD 640.00 (50%) Hong Kong Master GAAP Guide, 15th Edition List Price: HKD 1,500.00 HKD 1,455.00 Save HKD 45.00 (3%) China Master GAAP Guide (11th Edition) List Price: HKD 1,500.00 HKD 1,455.00 Save HKD 45.00 (3%) Financial Instruments: A Comprehensive Guide to Accounting & Reporting (2021) List Price: HKD 5,620.00 HKD 5,451.40 Save HKD 168.60 (3%) Accounting Desk Book (2021) List Price: HKD 3,520.00 HKD 3,414.40 Save HKD 105.60 (3%) CPA's Guide to Effective Engagement Letters (14th Edition) List Price: HKD 2,620.00 HKD 2,541.40 Save HKD 78.60 (3%) Ernst & Young's International GAAP 2021 List Price: HKD 2,200.00 HKD 2,134.00 Save HKD 66.00 (3%) China Master Tax Guide 2021 (14th Edition) List Price: HKD 1,680.00 HKD 1,629.60 Save HKD 50.40 (3%) PwC Manual of Accounting IFRS 2021 Set List Price: HKD 2,227.20 HKD 2,075.99 Save HKD 151.21 (7%) Hong Kong Company Law & Compliance Practical Toolkit (Basic Package) HKD 4,400.00 ISBN13: 9780754557579 Previous Edition ISBN: 9780754555520 Published: January 2021 Publisher: LexisNexis Butterworths Country of Publication: UK Format: Paperback, 2 Volumes Price: £174.00 Also available as eBook (ePub)9780754558033 £174.00 PwC's Manual of Accounting IFRS 2021 provides practical guidance on the IFRSs issued by the International Accounting Standards Board (IASB). PwC's IFRS Manual of accounting is thorough and translates often complex standards into practical guidance. Each chapter opens with an explanation of the requirements of the standards in clear language. Illustrative examples at the end of each chapter demonstrate the practical application of the principles of the standards. Key updates in the 2021 edition include guidance on: counting implications of COVID-19 Amendments to IAS 1, 'Presentation of financial statements', Classification of liabilities Cash flow statements - updates to FAQs, IFRIC agenda discussions and clarity of guidance over deferred/contingent consideration Amendments to IFRS 9, IAS 39, 'Financial instruments' and IFRS 7, 'Financial instruments disclosure', Interest rate benchmark reform Insurance - Amendments to IFRS 4 Amendment to IFRS 16, 'Leases' on COVID-19 - Related rent concession Amendment to IFRS 17, 'Insurance contracts' IASB amendments to IFRS 3, IAS 16, IAS 17 and annual improvements on IFRS 1, IFRS 9, IAS 41 and IFRS 16 Subjects: Accounting Series: PwC's Manual of Accounting

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