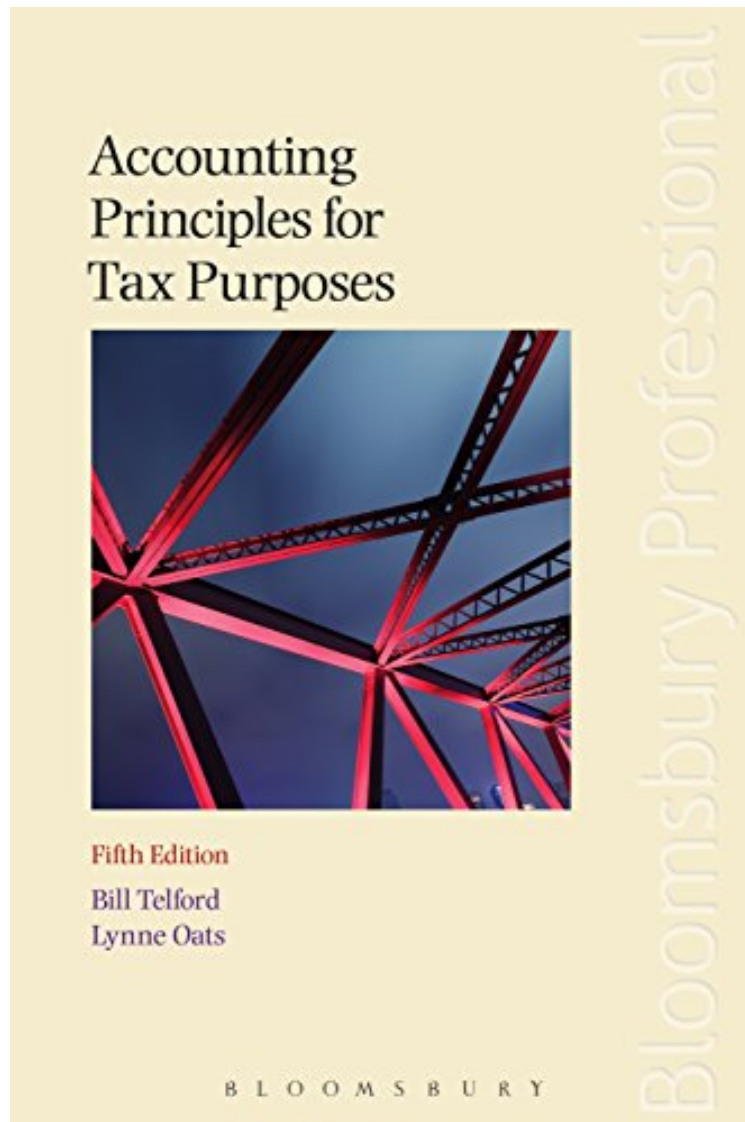


[Free] Accounting Principles for Tax Purposes

Accounting Principles for Tax Purposes

Lynne Oats, Bill Telford

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Lynne Oats, Bill Telford : Accounting Principles for Tax Purposes before purchasing it in order to gage whether or not it would be worth my time, and all praised Accounting Principles for Tax Purposes:

Accounting Principles for Tax Purposes, Fifth Edition provides an accessible introduction to the accounting rules relevant to tax computations in the UK. This practical handbook uses worked examples to demonstrate how accounting principles are applied to financial statements in different circumstances, as well as identifying common

issues which may arise. Are you ready for FRS 102? Fully revised throughout, this fifth edition offers extensive coverage of the new Financial Reporting Standard 102, highlighting how the accounting requirements differ from the previous UK GAAP regime or where there are difficult tax-related issues. Key changes for unincorporated businesses Whether your clients are limited companies, partnerships or sole traders, Accounting Principles for Tax Purposes has the guidance you need. Following the introduction of the new cash basis for small businesses regime in 2013, the chapter on cash flow statements has been significantly updated with all the latest information. Commentary, case law and more The key features of this book include:

- A user-friendly chapter structure which leads you through basic accounting issues before considering more advanced issues
- Expert commentary on recent developments in UK accounting standards and practice
- Discussion of relevant case law including *Smith v HMRC*, *Greenbank Holidays v HMRC* and *Greene King PLC v HMRC*
- A dedicated section dealing with conceptual developments

Who should read this book? Ensuring a smooth transition from UK GAAP to FRS 102, Accounting Principles for Tax Purposes is an essential manual for all tax professionals who are required to use accounts in their work. It is also a useful resource for those whose accounting knowledge is sound, but who need to appreciate the implications for tax of accounting policy choices and changes.

About the Author Lynne Oats is the Professor of Taxation and Accountancy at Exeter University and is Assistant Editor of British Tax and Vice Chair of the UK Tax Research Network. Bill Telford is a freelance lecturer and training consultant specialising in financial reporting for owner-managed businesses.