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Replacing UK GAAP

Reporting impact assessments for FRS 101, FRS 102 and IFRS

Showing you where a change of reporting standard may impact your UK GAAP financial statements.

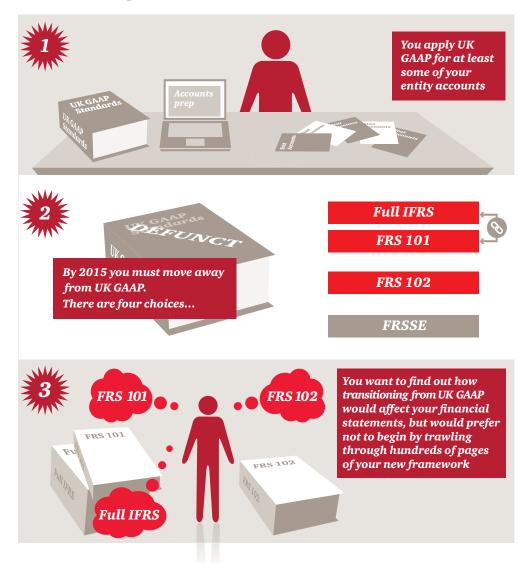
September 2015



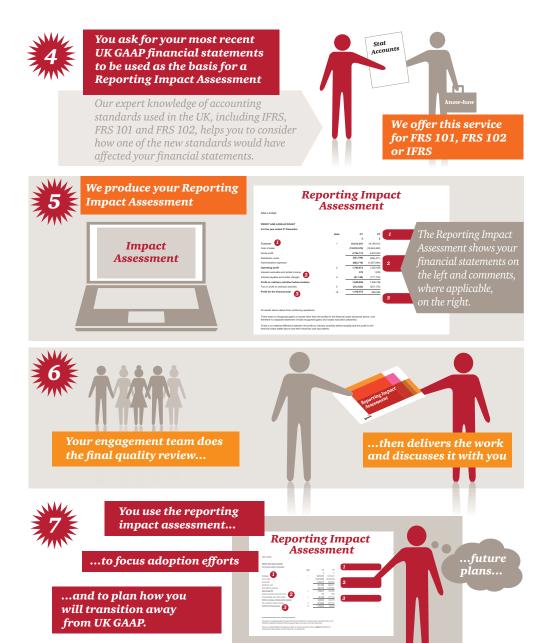
Replacing UK GAAP

The FRC has issued FRSs 100, 101 and 102, which set out the choice of accounting framework applicable in the UK and Republic of Ireland to replace existing UK GAAP. Our FRS 101, FRS 102 and IFRS reporting impact assessments are a practical response to help you understand the potential effects of new accounting rules on your financial statements.

The challenge



The solution



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