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Key updates include:

- Rewritten chapter on IFRS 13, 'Fair Value Measurement', with more detailed coverage of business combinations, impairment and intangibles.
- Rewritten chapters on control (IFRS 10 and 12) and joint arrangements (IFRS 11) to include more detailed examples and PwC interpretations.
- Guidance on IASB's annual improvements 2011, various IASB amendments to standards and IFRS IC agenda decisions.
- New extracts and examples.
- Guidance on financial instruments (previously found in Manual of accounting - Financial instruments) - now incorporated into Manual of accounting – IFRS Volume 1.
- Guidance on interim reporting removed now available in a separate publication Manual of accounting - Interim financial reporting, accompanied by illustrative interim accounts and disclosure checklist.

Illustrative IFRS consolidated financial statements for 2012 year ends

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IFRS 2013

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This publication provides an illustrative set of consolidated financial statements, prepared in accordance with IFRS, for a fictional manufacturing, wholesale and retail group (IFRS GAAP plc) who is an existing preparer of IFRS consolidated financial statements.

Including appendices with illustrative disclosures of standards available for early adoption, the latest edition also includes a new appendix on IAS 19 (revised), 'Employee benefits'.

This publication is based on the requirements of IFRS standards and interpretations for financial years beginning on or after 1 January 2013.

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