

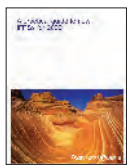
IFRS technical publications



**IFRS manual of accounting 2009**  
PwC's global IFRS manual provides comprehensive practical guidance on how to prepare financial statements in accordance with IFRS. Includes hundreds of worked examples, extracts from company reports and model financial statements.



**A practical guide to capitalisation of borrowing costs**  
Guidance in question and answer format addressing the challenges of applying IAS 23R, including how to treat specific versus general borrowings, when to start capitalisation and whether the scope exemptions are mandatory or optional.



**A practical guide to new IFRSs for 2009**  
40-page guide providing high-level outline of the key requirements of new IFRSs effective in 2009, in question and answer format.



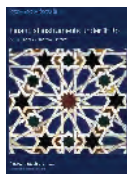
**A practical guide to segment reporting**  
Provides an overview of the key requirements of IFRS 8, 'Operating segments' and some points to consider as entities prepare for the application of this standard for the first time. Includes a question and answer section. See also 'Segment reporting – an opportunity to explain the business' below.



**A practical guide to share-based payments**  
Answers the questions we have been asked by entities and includes practical examples to help management draw similarities between the requirements in the standard and their own share-based payment arrangements. November 2008.



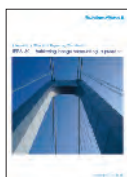
**Adopting IFRS – A step-by-step illustration of the transition to IFRS**  
Illustrates the steps involved in preparing the first IFRS financial statements. It takes into account the effect on IFRS 1 of the standards issued up to and including March 2004.



**Financial instruments under IFRS – March 2009 update**  
High-level summary of IAS 32, IAS 39 and IFRS 7, updated in March 2009. For existing IFRS preparers and first-time adopters.



**Financial reporting in hyperinflationary economies – understanding IAS 29**  
2006 update (reflecting impact of IFRIC 7) of a guide for entities applying IAS 29. Provides an overview of the standard's concepts, descriptions of the procedures and an illustrative example of its application.



**IAS 39 – Achieving hedge accounting in practice**  
Covers in detail the practical issues in achieving hedge accounting under IAS 39. It provides answers to frequently asked questions and step-by-step illustrations of how to apply common hedging strategies.



**IAS 39 – Derecognition of financial assets in practice**  
Explains the requirements of IAS 39, providing answers to frequently asked questions and detailed illustrations of how to apply the requirements to traditional and innovative structures.



**IFRS 3R: Impact on earnings – the crucial Q&A for decision-makers**  
Guide aimed at finance directors, financial controllers and deal-makers, providing background to the standard, impact on the financial statements and controls, and summary differences with US GAAP.



**IFRS disclosure checklist 2008**  
Outlines the disclosures required by all IFRSs published up to October 2008.



**IFRS for SMEs (proposals) – pocket guide 2007**  
Provides a summary of the recognition and measurement requirements in the proposed 'IFRS for Small and Medium-Sized Entities' published by the International Accounting Standards Board in February 2007.



**IFRS pocket guide 2008**  
Provides a summary of the IFRS recognition and measurement requirements. Including currencies, assets, liabilities, equity, income, expenses, business combinations and interim financial statements.



**IFRS news**  
Monthly newsletter focusing on the business implications of the IASB's proposals and new standards. Subscribe by emailing [corporatereporting@uk.pwc.com](mailto:corporatereporting@uk.pwc.com).



**Illustrative interim financial information for existing preparers**  
Illustrative information, prepared in accordance with IAS 34, for a fictional existing IFRS preparer. Includes a disclosure checklist and IAS 34 application guidance. Reflects standards issued up to 31 March 2008.



**Illustrative consolidated financial statements**

- Banking, 2006
- Corporate, 2008
- Insurance, 2008
- Investment funds, 2008
- Investment property, 2006
- Private equity, 2008

Realistic sets of financial statements – for existing IFRS preparers in the above sectors – illustrating the required disclosure and presentation.



**Segment reporting – an opportunity to explain the business**  
Six-page flyer explaining high-level issues for management to consider when applying IFRS 8, including how the standard will change reporting and what investors want to see.



**SIC-12 and FIN 46R – The substance of control**  
Helps those working with special purpose entities to identify the differences between US GAAP and IFRS in this area, including examples of transactions and structures that may be impacted by the guidance.



**Understanding financial instruments – A guide to IAS 32, IAS 39 and IFRS 7**  
Comprehensive guidance on all aspects of the requirements for financial instruments accounting. Detailed explanations illustrated through worked examples and extracts from company reports.



**Understanding new IFRSs for 2009 – supplement to IFRS Manual of Accounting**  
455-page publication providing guidance on IAS 1R, IAS 27R, IFRS 3R and IFRS 8, helping you decide whether to early adopt. Chapters on the previous versions of these standards appear in the IFRS Manual.

## IFRS surveys

### Presentation of income under IFRS

Trends in use and presentation of non-GAAP income measures in IFRS financial statements.

### IFRS: The European investors' view

Impact of IFRS reporting on fund managers' perceptions of value and their investment decisions.

### Measuring assets and liabilities

Survey of investment professionals, looking at their use of the balance sheet in analysing performance and the measurement bases for assets and liabilities that best suit their needs.

### Recasting the reporting model

Survey of corporate entities and investors, and PwC insights on how to simplify and enhance communications.

### Performance statement: coming together to shape the future

2007 survey of what investment professionals and corporate management require to assess performance.

### Joining the dots – survey of narrative reporting practices

Survey of the quality of narrative reporting among FTSE 350 companies, identifying where action is needed in the next reporting cycle for companies to gain a competitive edge and help restore trust in this tough economic environment.

### Corporate reporting: is it what investment professionals expect?

Survey looking at the information that companies provide, and whether investors and analysts have the information they need to assess corporate performance.

## IFRS market issues

### IFRS 7: Ready or not

Key issues and disclosure requirements.

### IFRS 7: Potential impact of market risks

Examples of how market risks can be calculated.

## Corporate governance publications



### Audit Committees – Good Practices for Meeting Market Expectations

Provides PwC views on good practice and summarises audit committee requirements in over 40 countries.



### World Watch magazine

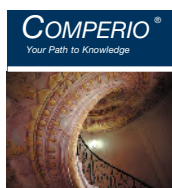
Global magazine with news and opinion articles on the latest developments and trends in governance, financial reporting, narrative reporting, sustainability and assurance.

**Hard copies can be ordered from [cch.co.uk/ifrsbooks](http://cch.co.uk/ifrsbooks) or via your local PricewaterhouseCoopers office. See the full range of our services at [www.pwc.com/ifrs](http://www.pwc.com/ifrs)**

## IFRS tools

### PwC inform – IFRS online

Online resource for finance professionals globally, covering financial reporting under IFRS (and UK GAAP). Use PwC inform to access the latest news, guidance, comprehensive research materials and full text of the standards. The search function and intuitive layout enable users to access all they need for reporting under IFRS. Register for a free trial at [www.pwcinform.com](http://www.pwcinform.com)



### Comperio – Your path to knowledge

Online library of global financial reporting and assurance literature. Contains full text of financial reporting standards of US GAAP and IFRS, plus materials of specific relevance to 10 other territories. Register for a free trial at [www.pwccomperio.com](http://www.pwccomperio.com)

### About PricewaterhouseCoopers

PricewaterhouseCoopers provides industry-focused assurance, tax, and advisory services to build public trust and enhance value for its clients and their stakeholders. More than 155,000 people in 153 countries across our network share their thinking, experience and solutions to develop fresh perspectives and practical advice.

### Contacting PricewaterhouseCoopers

Please contact your local PricewaterhouseCoopers office to discuss how we can help you make the change to International Financial Reporting Standards or with technical queries.