

Accounts and Audit of Limited Liability Partnerships: (Fifth Edition)



Accounts and Audit of Limited Liability Partnerships gives comprehensive guidance on how to apply UK GAAP to limited liability partnerships and takes readers through all the requirements for LLP accounting as a result of the implementation of FRS 102 and the revised LLP SORP. The book includes sets of pro-forma accounts (in particular in relation to the LLP SORP) for both groups and single LLPs and uses practical tips, worked examples and best practice principles throughout to ensure understanding. Accountants and tax advisers will not only benefit from specialist guidance covering all aspects of an LLP but the book also includes invaluable information on the key company law and taxation issues. Accounts and Audit of Limited Liability Partnerships has been updated to include: The new LLP Regulations; The FRCs Amendments to FRS 105 - Limited Liability Partnerships and Qualifying Partnerships; The revised LLP SORP to reflect amendments to FRS 105; Practical examples and best practice tips written from a real-life perspective; New chapter dedicated to micro-entity LLPs; Pro forma accounts for both groups and single LLPs.

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