



Wolters Kluwer
Company Reporting

Interactive online resource
comprising in-depth analysis
of financial reporting practices
of over 700 public companies

The best practice research and
guidance that keeps you ahead

With IFRS becoming increasingly prevalent and complex, and with several new standards being introduced, there is a growing need for deeper understanding of financial reporting standards.

Company Reporting, a Wolters Kluwer business, is a high-value independent research service which reports on constantly changing financial reporting practice of public companies, with a focus on S&P Europe 350, UK FTSE 350 and AIM 100.

- Identification of best practices, including development of, and divergence from, generally accepted accounting practices under IFRS.
- Early alerts and timely information for maintaining effective risk management in financial reporting practice.
- Unique reports based on performance of real companies against real-world accounting standards.
- Illustrative examples and extracts from company annual reports of a wide range of disclosures under IFRS.
- Benchmarking solutions that analyse how companies perform in peer or industry groupings.
- Fully integrated and accredited CPD tracker allowing accrual of personal CPD hours whilst online.

“Company Reporting provides invaluable assistance for any company preparing accounts under IFRS. Company Reporting empowers a company to focus on increasing the value of the accounts to its stakeholders, rather than expending valuable time and money in addressing audit disclosure issues at year-end.”

Neil Davies, Head of Financial Reporting
VTB Capital plc

Company Reporting provides comprehensive coverage and insights for preparers and reviewers of IFRS financial reports through several unique content types

Company reports

Keep abreast of all noteworthy changes in public reporting practices. **CR Monitor** reports are published weekly following a detailed review of the IFRS financial statements of all major public companies; all significant issues noted in that week are included.

- Stay on top of the financial reporting practices of your peer companies
- Receive best practice and peer group benchmarking references
- Develop a repository of real life examples of reporting practice
- Weekly news alerts ensure you never miss an update

Topical issues

Develop expert insight into how companies are applying accounting rules across a wide range of topical accounting areas, particularly those that involve judgement. **CR Common Practices** draws broad conclusions from analysis of a range of companies. A number of new accounting areas are covered every month, allowing you to build a library for most topical areas where judgement is necessary.

- Covers topical areas of accounting, particularly those that require judgements or choices under IFRS
- Weekly news alerts ensure you never miss an update

Current issues

CR Emerging Issues summarise and collate changes in a wide range of topical accounting areas where a trend has been identified or a clarification is sought from the regulators; new issues are covered every month.

- Tracks current reporting practices of companies and highlights early warning signs
- Use as a guide to dealing with similar accounting issues facing your organisation, or to identify interesting reporting trends
- Covers immediate issues facing companies in the present
- Weekly news alerts ensure you never miss an update

Annual reports

CR Annual Reports Index is a compilation of the latest annual reports of over 700 public companies across Europe – organised and tagged for ease of search.

- Coverage of S&P Europe 350, FTSE 350 and AIM 100 companies
- All the latest annual reports available for download through one platform
- Easy to filter by industry, geography or exchange
- More new companies being added all the time

Real life examples

CR Extracts is a selection of extracts from recent annual reports of companies reporting under IFRS, arranged by each of the major accounting topics and ranked according to the quality of the underlying disclosure.

- The CR Extracts database is a high quality collection of real life examples of company reporting practices under IFRS, ranked on a scale of 1 to 5 stars illustrating the quality of the underlying disclosure
- Extracts are now available for over 40 disclosure areas within 13 major accounting topics under IFRS
- The database will be updated with new examples added regularly

Monthly magazine/app

CR Review is a full round up of our previous months' reports for those who want to keep abreast of the broader changes in IFRS. It offers a focused snapshot of recent accounting practice changes pinpointing and drawing attention to those we consider most significant.

- Easy to read electronic magazine format/printable PDF
- Apple/Android app allows for easy access on the move
- Gives those interested in accounting practice a broad overview of recent changes with specific examples
- Keeps those who are not routinely involved in the front line of accounts preparation abreast of developments in reporting practice without expending too much of their valuable time


CPD Tracker

CR integrated **CPD Tracker** allows subscribers not only to keep up to date with new reporting standards but also allows them to attain crucial CPD hours whilst doing so:

- Fully integrated to all major content types
- Accredited by all major accounting bodies
- CPD minutes tracked in 'My Account' section
- Transparent audit trail and downloadable CSV file

These products are available in a range of packages, designed to suit your needs. For more information, talk to your sales rep.

Submitted by **Krushna Patharakar** on Mon, 2013-09-09 12:55



CR Monitor Issue: 2013/0903
Company covered:
Period End: 31 March 2013

Report issued on 09 September 2013 covered the following practice issues:

Inconsistency With Rules
 Russian associate's results included with 15 month delay after finalisation of initial accounting.

Changing Practice
 Defined benefit pension disclosures disaggregated geographically.

Changing Practice
 Pension sensitivity disclosures extended.

Impact Of New Pronouncements
 Impact of amendments to IAS 19 quantified.

Divergence From Best Practice
 Employee expenses restated without explanation.

Alstom S&P Europe 350 France Associates Employee benefits IAS 19 Employee investments in associates 2700 Industrial Goods & Services 2750 Industrial Engineering Machinery 2000 Industrials Mazars PricewaterhouseCoopers

Add new comment 84 reads Bookmark this

Reports with a very clear traffic light system

Excellent search tools and results

Search CR Extracts

Year End Filter

From date: -Year -Month -Day

To date: -Year -Month -Day

Subject Filter: <Any>

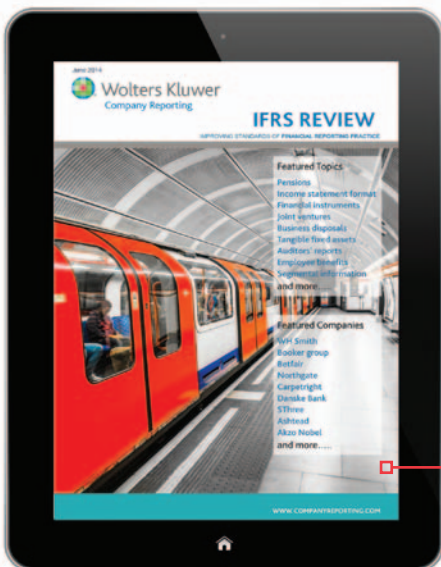
Company: marks

Auditor: <Any>

Listing Status: <Any>

ICB Industry Classification Filter: <Any>

Apply



CR Review App

Analysis illustrated with extracts throughout the reports

Period End: 30 September 2011

Industry classification (ICB): 8633 Real Estate Holding & Development
 Line of business: Residential property management and investment
 Listing status: FTSE Mid 250
 Auditors: PricewaterhouseCoopers

includes acquisition-related costs within an "Other income and expenses" income statement classification.

10 Other income and expenses		
	2011 £m	2010 £m
Property and asset management fee income	6.9	5.5
Crop store and agricultural income	-	0.3
Other sundry income	1.1	0.8
Cost on acquisition of subsidiary undertakings	(2.4)	(0.7)
Other sundry expenses	(1.4)	-
	4.2	5.9

Why Company Reporting?

- **A rich database:** we track reporting practices across all major public companies in Europe, with new companies added every day
- **Comprehensive:** our analyses are always independent from bias and highlight good as well as bad practice
- **Detailed:** Our reports provide detailed real life extracts from company annual reports, with new content every week
- **Easy:** we save you time by linking to the relevant IFRS standards alongside any issues highlighted in our reports, plus an easy-to-use layout means you can jump straight to the content you want
- **Timely:** our weekly newsletter direct to your inbox ensures you're always up to date, and our alerts provide an early warning to subscribers in case of significant issues identified within annual reports
- **Ongoing training:** our integrated CPD tracker delivers ongoing CPD hours whilst saving vital time and money

Who uses Company Reporting?

Corporate financial professionals use Company Reporting:

- To keep up-to-date with changing accounting practices (especially of peer companies)
- To use as a guide to dealing with emerging accounting issues

Professional accounting firms use Company Reporting:

- As a firm-wide, multi-user library resource to educate their staff
- As a monitoring tool to review Company Reporting's analysis in respect of their own clients

Regulators and standard setting bodies use Company Reporting:

- To understand how accounting rules are being interpreted and applied
- To spot emerging trends
- To maintain a repository of real life examples of reporting practice
- As an initial filtering tool for further in-depth reviews and investigations

Academics and universities use Company Reporting:

- To follow the developments within real company accounting practice
- As a library resource for tracking changes to financial reporting
- To understand and teach application of financial reporting through real-life examples

**Already used
by a third of
FTSE 100
companies**

Company Reporting internal data
16 October 2013

**Contact your sales representative now to
discover how Company Reporting improves
the standard of financial reporting practice.**

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