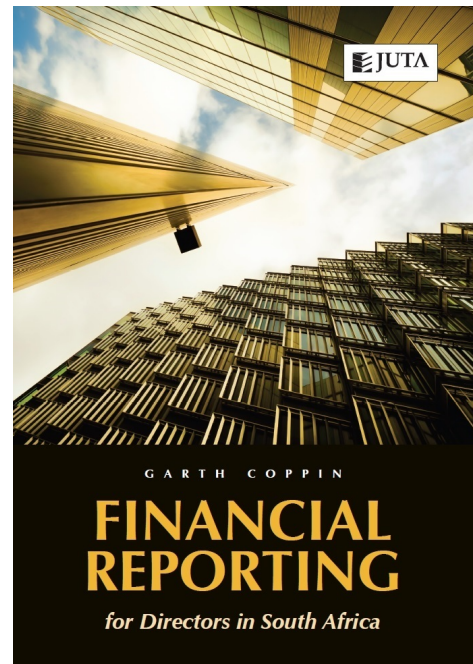


Financial Reporting for Directors in South Africa

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About this Publication:

In terms of South African legislation, company directors are responsible for ensuring that financial statements comply with the relevant legal requirements. *Financial Reporting for Directors in South Africa* covers the most important areas that busy directors should consider when approving financial reports.

Financial Reporting for Directors in South Africa offers company directors, members of audit committees, company secretaries, financial managers and other interested parties a practical and comprehensive understanding of the drive for financial reporting requirements in South Africa, and the legal and Stock Exchange requirements for financial reporting.

This book is destined to become an indispensable guide to the major issues and debates around financial reporting in South Africa. It provides clear and lucid explanations of directors' legal responsibilities in terms of financial reporting, as well as those areas on which they should focus in respect of accounting standards. It also discusses the various types of financial reports companies may be required to produce, and, since financial statements are often required to be audited, it looks at what an audit is, when an audit is necessary, how to prepare for an audit and what to expect of auditors.

Contents Include:

- Preface
- The responsibility of directors for financial reporting
- The requirements for financial reporting
- Types of financial reports
- Accounting frameworks used in preparing financial reports
- Financial reporting requirements not contained in accounting standards
- Audits and auditors
- Non-compliance with requirements
- Areas of judgement in applying accounting standards
- Improving the quality of financial reports
- Appendix – commonly used abbreviations and terms in financial reporting

Of Interest and Benefit to:

- Directors
- Members of audit committees
- Company secretaries
- Financial managers
- Analysts
- Journalists
- Students
- Regulators
- Accountants
- Auditors