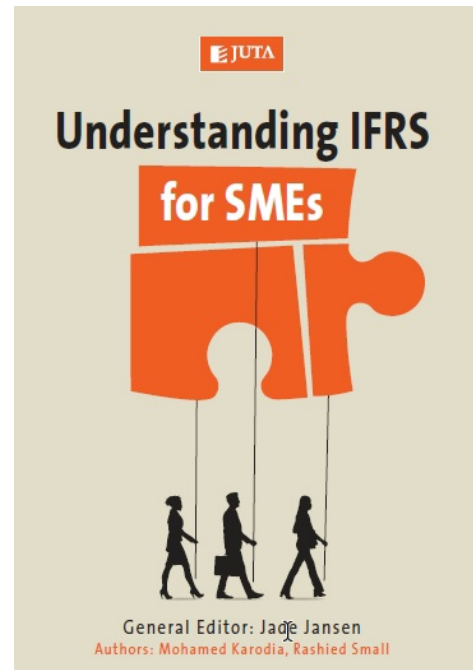


Understanding IFRS for SMEs

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About this Publication:

Understanding IFRS for SMEs introduces the fundamental accounting principles required to understand and apply the International Financial Reporting Standards (IFRS) for Small and Medium-sized Entities (SMEs). This book uses an easy-to-understand conceptual approach to explain the requirements for preparing financial statements in accordance with IFRS for SMEs. The explanations are supported by source references that direct readers to the text as written in the standard. In addition, illustrative examples show how the underlying concepts are operationalised in the practice of accounting. Although the text is designed to provide guidance to those wishing to understand IFRS for SMEs, it refers to the full IFRS standards where appropriate, so that those readers who want to compare the requirements in the two IFRS standards may be able to do so.

Key features:

- Illustrative disclosures
- Learning objectives
- Illustrative diagrams
- Illustrative examples
- Multiple-choice questions
- Self-study questions
- Lecturer support material

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Contents Include:

- The framework
- Financial statement presentation
- Accounting for taxation and value-added tax
- Property plant equipment
- Investment property
- Property
- Intangible assets
- Impairment
- Basic financial instruments
- Provisions
- Leases
- Revenue
- Government grants
- Accounting policies, estimates and errors and events after the end of the reporting period
- Foreign exchange
- Statement of cash flows
- Employee benefits and related party disclosures
- Other financial instrument issues
- Associates and joint arrangements
- Consolidated and separate financial statement
- Share-based payment
- Financial statement presentation

Of Interest and Benefit to:

All accounting students, irrespective of whether they have an accounting background, who need a fundamental understanding of the financial accounting principles and concepts as it applies to the world of business in the context of IFRS for SMEs (and IFRS where applicable).