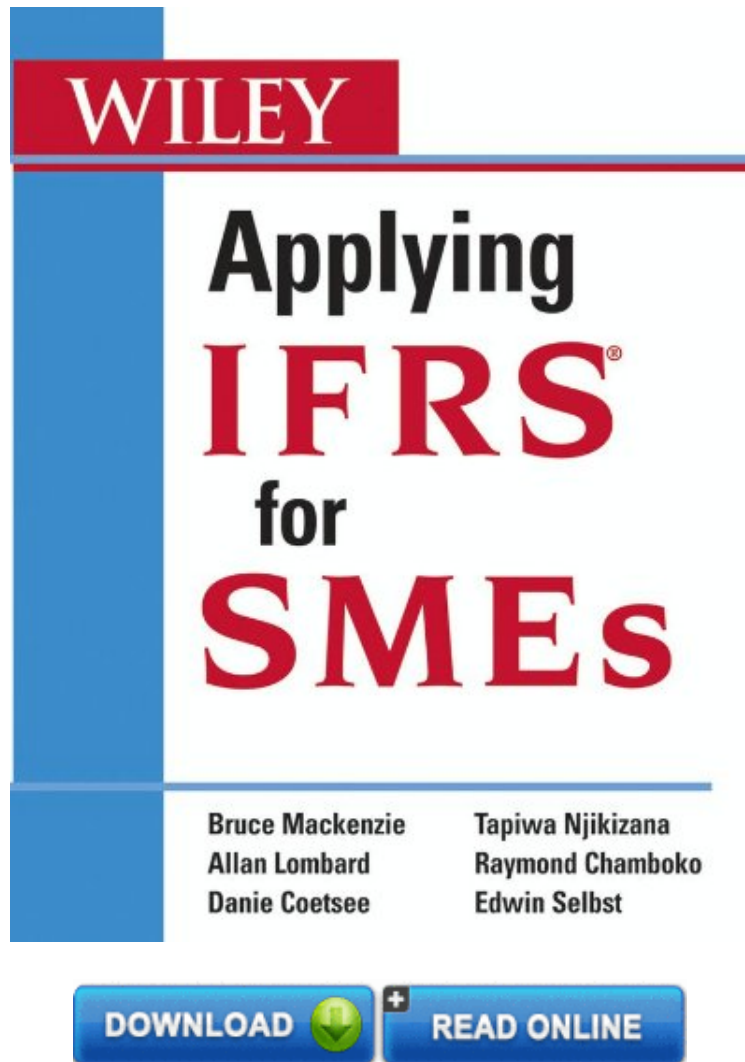


Applying IFRS for SMEs

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An invaluable aid to companies and auditors involved in first-time adoption of the new SMEs standard Applying the IFRS for SMEs provides expert insights and explanations of the International Financial Reporting Standards (IFRS) for small and medium enterprises (SMEs) issued by the International Accounting Standards Board (IASB). This important book includes comprehensive coverage of this recently issued standard aimed at small and medium-sized businesses. Provides essential coverage for application of IFRS-now a necessity in the accounting world Includes Foreword by Paul Pacter, Director of Standards for SMEs, IASB Offers commentary on the theory in the standard, illustrative disclosures, comprehensive illustrative financial statements and comparisons to full IFRS Includes relevant real life worked out examples aimed at SMEs, plus summaries of important points The first book on how to apply the

new SMEs standard, Applying the IFRS for SMEs is a must-have book for your small or medium-sized business.

provides expert insights and explanations of the International Financial Reporting Standards for small and medium enterprises. (Finance Management Faculty, January 2011). From the Back Cover An invaluable guide for SMEs involved in first-time adoption of the new IFRSreg; standard The first book to be published on how to apply the new SMEs standard, Applying IFRSreg; for SMEs includes both International Financial Reporting Standards (IFRSreg;) text and examples in a combination book and workbook. Starting with a Foreword by Paul Pactermdash;a member of the International Accounting Standards Board (IASB) and author of the small and medium enterprises (SMEs) standardmdash;this practical resource features expert insights and explanations from a team of authors active in IFRSreg; consulting and training with multinational listed companies, public sector entities, and SMEs. It offers essential coverage of: Analysis of the IFRSreg; for SME standard with a view to its integration into existing workflows in preparation of accounts Commentary on the theory in the standard, practical insights, and comparisons to full IFRSreg; Relevant worked out examples aimed at SMEs, plus summaries of important points The ultimate guide to application of the new SMEs standard, Applying IFRSreg; for SMEs is a must-have volume for any business or firm applying this framework. About the Author Bruce Mackenzie, CA (SA) FCCA RA, JSE Registered IFRSreg; Advisor, is a member of the IASB SME Implementation Group (SMEIG) and a director of W.consulting (www.wconsulting.co.za), a global IFRSreg; consulting and training company. He has held positions at Deloitte both in South Africa and the United Kingdom in the IFRSreg; Centers of Excellence. Allan Lombard, CA (SA) RA, is an independent IFRSreg; consultant and has worked previously for KPMG as audit manager. Danie Coetsee, CA (SA), is Professor of Accounting at the University of Johannesburg, specializing in financial accounting. Tapiwa Njikizana, CA (SA), RA, JSE Registered IFRSreg; Advisor, is a director at W.consulting. After qualifying with Coopers Lybrand, he spent time internationally with Ernst Young and Anderson. Raymond Chamboko, CA (SA), JSE Registered IFRSreg; Advisor, is a director at W.consulting. He was previously with Ernst Young and SizweNtsalubaVSP where he handled accounting technical issues. Edwin Selbst (SA) RA, is the technical partner for Horwath South Africa, a member of Crowe Horwath International