



## THE INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS). CORPORATE REPORTING THEORY AND PRACTICE

DOWNLOAD



GRIN Verlag Nov 2009, 2009. sonst. Bücher. Book Condition: Neu. 214x149x1 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2008 in the subject Business economics - Accounting and Taxes, grade: 1,0, University of the West of England, Bristol (Bristol Business School), course: Corporate Reporting Theory and Practice, language: English, abstract: In this report the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs) is presented. It identifies that this new standard is required due to mainly smaller, non-listed companies prevailing. These entities currently use diverse national accounting standards and thus are not comparable. However, because of SMEs' differing activities and stakeholders, existing IFRSs would not be appropriate so new standards are needed. The IFRSs for SMEs are based on initial, full IFRSs but were reduced, simplified and adjusted to reduce the reporting burden that many small companies would suffer. All companies addressed are not publicly accountable, provide general purpose statements and approximately contain 50 employees. Which firms in detail will apply to these new standards is finalised by national jurisdictions. Nonetheless, there can be found some disadvantages. E.g. immense simplifications can result in insufficiently explained standards that can hardly be employed adequately. Furthermore, four accounting events are revealed: goodwill impairment, cost method for associates, finance leases and research and development expenditures. All these show up differences compared to full IFRSs. The preparation of financial reports is facilitated and user interests are taken into consideration. However, alternatives can be suggested that perhaps are more appropriate for SMEs. Finally, it is concluded that the IFRS for SMEs are well developed including advantageous adjustments that try to satisfy SMEs' as well as their reports users' needs. However, it becomes apparent that some revisions could be necessary to consequently truthfully allow the...



[Read The International Financial Reporting Standard \(IFRS\). Corporate Reporting Theory and Practice Online](#)



[Download PDF The International Financial Reporting Standard \(IFRS\). Corporate Reporting Theory and Practice](#)

## You May Also Like

---



### Programming in D

Ali Cehreli Dez 2015, 2015. Buch. Book Condition: Neu. 264x182x53 mm. This item is printed on demand - Print on Demand Neuware - The main aim of this book is to teach D to readers...

[Download eBook »](#)

---



### Psychologisches Testverfahren

Reference Series Books LLC Nov 2011, 2011. Taschenbuch. Book Condition: Neu. 249x191x7 mm. This item is printed on demand - Print on Demand Neuware - Quelle: Wikipedia. Seiten: 100. Kapitel: Myers-Briggs-Typindikator, Keirsey Temperament Sorter, DISG,...

[Download eBook »](#)

---



### The Java Tutorial (3rd Edition)

Pearson Education, 2001. Softcover. Book Condition: Neu. Gebraucht - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Praise for "The Java' Tutorial, Second Edition" includes: "This book...

[Download eBook »](#)

---



### Have You Locked the Castle Gate?

Addison-Wesley Professional. Softcover. Book Condition: Neu. Gebraucht - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Is your computer safe Could an intruder sneak in and steal...

[Download eBook »](#)

---



### Adobe InDesign CS/Cs2 Breakthroughs

Peachpit Press, 2005. Softcover. Book Condition: Neu. Gebraucht - Sehr gut Unbenutzt. Schnelle Lieferung, Kartonverpackung. Abzugsfähige Rechnung. Bei Mehrfachbestellung werden die Versandkosten anteilig erstattet. - Adobe InDesign is taking the publishing world by storm and...

[Download eBook »](#)



### **Too Old for Motor Racing: A Short Story in Case I Didn't Live Long Enough to Finish Writing a Longer One**

Balboa Press. Paperback. Book Condition: New. Paperback. 106 pages. Dimensions: 9.0in. x 6.0in. x 0.3in. We all have dreams of what we want to do and who we want to become. Many of us eventually decide

[Download eBook »](#)



### **Two Treatises: The Pearle of the Gospell, and the Pilgrims Profession to Which Is Added a Glasse for Gentlewomen to Dresse Themselves By. by Thomas Taylor Preacher of Gods Word to the Towne of Reding. (1625)**

Proquest, Eebo Editions, United States, 2010. Paperback. Book Condition: New. 246 x 189 mm. Language: English Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. EARLY HISTORY OF RELIGION. Imagine holding history in your hands. Now you

[Download eBook »](#)



### **Hands Free Mama: A Guide to Putting Down the Phone, Burning the To-Do List, and Letting Go of Perfection to Grasp What Really Matters!**

ZONDERVAN, United States, 2014. Paperback. Book Condition: New. 211 x 137 mm. Language: English . Brand New Book. Rachel Macy Stafford's post The Day I Stopped Saying Hurry Up was a true phenomenon on

[Download eBook »](#)



### **Two Treatises: The Pearle of the Gospell, and the Pilgrims Profession to Which Is Added a Glasse for Gentlewomen to Dresse Themselves By. by Thomas Taylor Preacher of Gods Word to the Towne of Reding. (1624-1625)**

Proquest, Eebo Editions, United States, 2010. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. EARLY HISTORY OF RELIGION. Imagine holding history in your hands. Now

[Download eBook »](#)



### **To Thine Own Self**

Dog Ear Publishing, United States, 2011. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Carefree and self assured Carolyn loves her life. Her uncle runs

[Download eBook »](#)