



# IFRS for SMEs



INTERNATIONAL FINANCIAL  
REPORTING STANDARDS FOR SMALL  
AND MEDIUM-SIZED ENTERPRISES

# Prepare for the challenge ahead

Our learning and assessment programme tailored for small and medium-sized enterprises (SMEs) provides a comprehensive overview of the IFRS for SMEs and will develop your knowledge. Whether you work within or for an SME, the programme will give you the guidance, knowledge and reassurance you will need to support your employer and your clients.

The IFRS for SMEs learning and assessment programme is certificate-level and available worldwide. Accessible online, it is a flexible and self-taught programme, so you can learn at a time convenient for you.

## TO FIND OUT MORE INFORMATION, CONTACT:

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## BE PREPARED

Ensure you and your organisation are prepared for the future changes in financial reporting. The development of the IFRS for SMEs has addressed a number of concerns about the application of the full IFRSs to non-listed entities. A number of countries are now considering the implications of this development on their national financial reporting frameworks.

To prepare for the IFRS for SMEs, our programme will enable you to:

- understand and apply the standard;
- assess the standard's commercial impact on your organisation and your client's organisation;
- make informed decisions and provide practical advice; and
- produce and interpret financial statements and information.

## PROGRAMME CONTENTS

- Context and environment of IFRSs.
- Framework for preparation and presentation of financial statements.
- Format and content of IFRS for SMEs financial statements.
- All sections of the IFRS for SMEs.

## FLEXIBLE LEARNING

Developed by leading experts in international standards, the comprehensive online materials provide:

- a highly flexible learning and assessment structure so you can plan your studies around your existing commitments over 12 months;
- seven chapters with illustrations, examples and practice questions to help you understand and apply the IFRS for SMEs; and
- an online assessment with immediate results to demonstrate your knowledge in IFRS for SMEs. When you pass the assessment, you can download and print your certificate of completion.

The programme is available as a full learning and assessment programme, including online learning materials and online assessment. Alternatively, you can purchase the online learning materials or assessment separately, giving you the flexibility to choose the programme element that you really need.

*'I recommend using the learning materials of ICAEW as one of the best ways to understand the principles and practical applications of the IFRS for SMEs.'*

**Edgar Salazar**

Profesor Departamento de Ciencias Contables,  
Pontificia Universidad Javeriana

ICAEW connects over 147,000 chartered accountants worldwide, providing this community of professionals with the power to build and sustain strong economies.

Training, developing and supporting accountants throughout their career, we ensure that they have the expertise and values to meet the needs of tomorrow's businesses.

Our profession is right at the heart of the decisions that will define the future, and we contribute by sharing our knowledge, insight and capabilities with others. That way, we can be sure that we are building robust, accountable and fair economies across the globe.

ICAEW is a member of Chartered Accountants Worldwide (CAW), which brings together 11 chartered accountancy bodies, representing over 1.6m members and students globally.

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