

Paper 2.5: IFRS for Small and Medium-sized Entities (SMEs)

Unit-1

Overview and development of IFRS for Small and Medium-sized Entities (SMEs)

Section2: Concepts and Persaive Principles

Section3: Financial Statement Presentation

Unit-2

Section 4: Statement of Financial Position

Section7 : Statement of Cash Flow

Section 13: Inventories

Unit-3

Section 18: Intangible assets other than Goodwill

Section 19: Business Combination and Goodwill

Section 20: Lease

Unit-4

Section 21: Provision and Contingencies

Section 22: Liability & Equity

Unit-5

Section 23: Revenue

Section 25: Borrowing Cost

Section 29: Income Tax

Suggested Readings

Meckenzie, Lombard et.al : Applying IFRS for SMEs, Wiley & Sons

Website: www.ifrs.org.