

## 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)

Section 2: Concepts and Persaive Principles

Section 3: Financial Statement Presentation

### Unit-2

Section 4: Statement of Financial Position

Section 7 : 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](http://www.ifrs.org).

