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the fifth edition of financial accounting ifrs principles is a concepts based south african text that assumes a basic knowledge of financial accounting and then helps readers understand and apply the international financial reporting standards ifrs standards it also references the ifrs for smes standard which is applicable to small and medium sized enterprises the book has been updated to bring it in line with the 2018 conceptual framework it has been revised to be more accessible and now includes simpler more concise explanations conceptual diagrams and additional worked examples the pedagogy of the book supports the development of crucial strategies and sound financial reporting knowledge providing an excellent balance between theory practice and strategy it is suitable for second and third year courses in financial accounting on the chartered accountant or general accountant stream at universities as well as universities of technology

this review was prepared as part of the process of colombia s accession to oecd membership it describes the corporate governance setting for both listed companies in colombia and the state owned sector

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