

IFRS for SMEs Update

From the IFRS Foundation



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Welcome to the *IFRS for SMEs Update*

The IASB's *IFRS for SMEs Update* is a staff summary of news relating to the *International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs)*. All issues of the *IFRS for SMEs Update* are available in both HTML and PDF format on the IASB's [website](#). To subscribe use the link on the right.

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Contact us

If you have news about *IFRS for SMEs* activities in your jurisdiction please contact Paul Pacter and Michelle Fisher (details below)

Content of the *IFRS for SMEs*, implementation and adoption issues:

Darrel Scott
IASB Board Member and
Chairman of SME
Implementation Group
dscott@ifrs.org

Michelle Fisher
Senior Technical Manager
—*IFRS for SMEs*
mfisher@ifrs.org

Training material, conferences,
and workshops:

Michael Wells
Director, IFRS Education
Initiative
mwells@ifrs.org

Copyright and translation
issues:

Nicole Johnson
Content Services Principal
njohnson@ifrs.org

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Upcoming Exposure Draft of proposed amendments to the IFRS for SMEs

The IASB finalised its technical discussions under the initial comprehensive review of the *IFRS for SMEs* at its June 2013 meeting. On the basis of those discussions, the IASB has developed an Exposure Draft of proposed amendments to the *IFRS for SMEs*. The IASB expects to publish this Exposure Draft for public comment on 3 October 2013 with a 150-day comment period. More information on the initial comprehensive review is available on the [SME webpages](#) of the IASB website (www.ifrs.org)

The Exposure Draft will be available to download from the [comment on a proposal](#) section of the IASB website. eIFRS subscribers will be able to download the document [here](#). Comprehensive subscribers will be sent a printed copy of the document. Printed copies will also be available to order [here](#).

To receive all forthcoming publications alerts please [click here](#).

New English-language training module: Module 26 *Share-based Payment*

The IFRS Foundation Education Initiative has posted online a new module of its training material on the *IFRS for SMEs: Module 26 Share-based Payment*.

Module 26 covers Section 26 *Share-based Payment* of the *IFRS for SMEs* which specifies the accounting for share-based payment transactions including those that are equity- or cash-settled or those when the terms of the arrangement provide a choice of whether the entity settles the transaction in cash (or other assets) or by issuing equity instruments.

All *IFRS for SMEs* training modules can be accessed [here](#).

IFRS for SMEs translations: status report

Here is the current status of the *IFRS for SMEs* translations that have been approved by the IFRS Foundation:

Completed: Albanian*, Arabic, Armenian*, Bosnian*, Chinese (simplified)*, Croatian*, Czech*, Estonian*, French*, German, Hebrew*, Italian*, Japanese*, Kazakh*, Khmer*, Lithuanian*, Macedonian*, Mongolian*, Polish*, Portuguese*, Romanian*, Russian*, Serbian, Spanish*, Turkish* and Ukrainian*.

Under discussion with the IFRS Foundation: Afrikaans, Georgian, Kyrgyz and Turkmen.

*Available for free download [here](#) (for translations not marked with an * please see our [webshop](#) for details on how to purchase a hard copy).

Where to obtain *IFRS for SMEs* materials

- [The standard online](#) (available in multiple languages)
- [The standard in hard copy](#)
- [Information about the SME Implementation Group](#)
- [Information about the Request for Information: *Comprehensive Review of the IFRS for SMEs*](#)
- [Information about guidance for micro-sized entities applying the *IFRS for SMEs*](#)
- [Q & As](#)
- ['Train the trainers' workshops and presentation slides](#)
- [Training materials in PDF format](#)
- [IASB and staff presentations about the *IFRS for SMEs*](#)
- [Past copies of the *IFRS for SMEs Update*](#)

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