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IFRS Case Study: Open Safari - World Bank

The two case studies are available on the IASB website: The Open Safari case study which focuses on judgements when accounting for non-financial assets in accordance with the IFRS for SMEs. The Amalgam case study which focusses on making judgements when applying the SME hierarchy.

Case study - based teaching material for the IFRS for SMEs

The Open Country Safari Company Case Study Michael J C Wells, Director, IFRS Education Initiative, IFRS Foundation Ann Tarca, former Academic Fellow, IFRS Education Initiative, IFRS Foundation and Professor of Accounting, Business School, University of Western Australia.

Stage 3- Non-financial assets: the Open Safari case study

The Open Country Safari Company Case Study Michael J C Wells, Director, IFRS Education Initiative, ... workshops on the Framework-based approach to teaching International Financial Reporting Standards (IFRSs) organised by the IFRS Foundation and others and from peer review by a number ... information in this case to form an opinion on this issue.

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Page 1 The Open Country Safari Company Case Study Michael J C Wells, Director, IFRS Education Initiative, IFRS Foundation Background Makeit PLC is a company listed on the London Stock Exchange. The company has operated successfully in the manufacturing sector for more than twenty years and for many years has prepared its financial statements in accordance with International Financial Reporting ...

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Case study — Framework-based teaching materials for the ...

16:00–17:00 Open Safari case study—judgements and estimates. The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation. International Financial Reporting Standards

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