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IFRS Case Study: Open Safari Warsaw, 6 December 2012 Michael (Mike) Wells, Director, IFRS Education Initiative, IASB ... International Financial Reporting Standards The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation

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

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 ...

The Open Country Safari Company Case Study Michael J C ...

The IFRS Foundation Education Initiative is developing a series of comprehensive Framework-based IFRS teaching materials to assist IFRS teachers to educate IFRS learners more effectively. The material is designed to develop in students the ability to make the judgments that are necessary to apply IFRSs. Now the first two case studies adapted for the IFRS for SMEs have been made available.

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