



Accounting standards for small and medium-sized entities. Evidence from Spain [

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text (article)

Analítica

By approving Regulation 1606/2002, the European Commission entrusts the local European Union regulators with the difficult decision as to whether making the International Accounting Standards (IAS/IFRS) extensive for their Small and Medium-sized Entities or not. International Financial Reporting Standard for Small and Medium-sized Entities (hereinafter IFRS for SMEs) was published in 2009, and the European Commission had also decided to seek the opinion of EU stakeholders on this Standard. We understand that the European accounting regulators' position should be based on the analysis of the extent to which current domestic standards allow useful financial information to be provided by and to these companies. Therefore, this paper presents empirical evidence regarding Spanish SMEs' characteristics, timely facing the harmonization process, in order to determine if the information provided according to the national standards accomplishes the required usefulness. Its purpose is to share facts and data about this kind of still underestimated companies, though of great economic and social significance in Spain and in Europe in general

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