

PRO AND CONTRA OPINIONS REGARDING A SME ACCOUNTING STANDARD

*Adriana Tiron Tudor, Professor PhD
„Babeş-Bolyai” University of Cluj-Napoca
adriana.tiron@econ.ubbcluj.ro*

*Alexandra Muşiu, Associate Professor PhD
„Babeş-Bolyai” University of Cluj-Napoca*

ABSTRACT: The IASB's proposed IFRS for SMEs opened an international effervescent debate in academics and practitioners environments. In our research, we intent to collect pertinent evidence for pro and contra arguments and to investigate whether the proposed IFRS for SMEs is likely to meet the needs of users of financial reports of SME. Our aim is to contribute to the SME accounting area of knowledge, knowing that very little research has been previously conducted looking specifically of accounting at SME level.

Keywords: accounting, international standard, SME

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