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Global Knowledge, Resources, and News from the Gateway



October 28, 2014

FORWARD

Latest Viewpoint

[Professional Accountancy Organizations: Serving SMEs Is Critical in Times of Economic Crisis](#)

by Eamonn Siggins, Chief Executive Officer, CPA Ireland



As professional accountancy organizations (PAOs), IFAC member bodies serve the public interest in a variety of ways. They contribute to standard setting, regulation, quality assurance, education, examinations, corporate social responsibility, and much more. But as Chief Executive Officer of [CPA Ireland](#), I cannot stress enough the importance of providing direct support to small- and medium-sized entity (SME) owners, which I believe is in the public interest. This is especially true in times of economic crisis, when much of the focus is on big business and regulatory changes. PAOs can and should provide SMEs with critical research: practical guidance for decision-makers, surveys to reflect rapid changes in the marketplace, and best practices to indicate how the survivors are prospering and why.

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Audit & Assurance

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Auditing Special Purpose Frameworks: Auditing Revenues—Part 2
Framework | Accounting Web

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Making Audit Reports Credible to Investors
October 23, 2014 | The Financial Express
AICPA Modernizes Non-Audit Standards for Accountants in Public Practice
October 21, 2014 | American Institute of CPAs

Business Reporting

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Global Management Accounting Principles
Report | Chartered Global Management Accountant, American Institute of CPAs

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SME Implementation Group Report Now Available
October 27, 2014 | IFRS Foundation
Tesco Accounting Black Hole Deepens
October 24, 2014 | Economia
Accountancy Experts Consider Role of Corporate Reporting in Economic Development
October 24, 2014 | United Nations Conference on Trade and Development

Ethics

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IMA Ethics Series: Web of Deception
Case Study | Institute of Management Accountants

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Regulators Must Enforce Ethical Standards in Business
October 27, 2014 | The Daily Star
Call for Clampdown on Unethical Behaviour
October 24, 2014 | Herald Scotland

Finance Leadership& Development

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Delivering Value and Accountability
Report | Chartered Institute of Management Accountants
Global Management Accounting Principles
Report | Chartered Global Management Accountant, American Institute of CPAs

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Governance

1. [Discussion | Measuring What Matters: Is It Time to Move beyond Measuring National Success with GDP?](#)

A new publication from Chartered Accountants Australia and New Zealand discusses how a more complete picture of national progress could be determined—one that recognizes environmental and social outcomes as well as economic aspects.

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Global Management Accounting Principles

Report | Chartered Global Management Accountant, American Institute of CPAs

Performance & Financial Management

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How to Ensure Small Business Efficiency: A Checklist

Article | Startups

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CIMA and AICPA Publish Accounting Principles

October 27, 2014 | Accounting Web

Practice Management

1. [Discussion | Growing Your Practice: Agreed-upon Procedures Engagements](#)

Recognizing that agreed-upon procedures engagements have the potential to be an attractive and fast growing service offering to SMEs, the IFAC SMP Committee is interested in how these engagements are being performed under ISRS 4400, Engagements to Perform Agreed-upon Procedures Regarding Financial Information.

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Working for Yourself: Maintaining Focus, Building Resilience

Article | Institute of Chartered Accountants in England and Wales

How to Ensure Small Business Efficiency: A Checklist

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Making a Positive Impact

October 22, 2014 | Journal of Accountancy

Risk Management& Internal Control

1. [Discussion | Cyber Security: It Isn't as Clear as Us vs. Them](#)

Cyber security is as much a technical issue as a behavioral issue.

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COSO Announces Project to Update Enterprise Risk Management-Integrated Framework

October 21, 2014 | COSO

Sustainability

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Can Accountants Save the Planet?

October 25, 2014 | Financial Review

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