
UNCTAD-ISAR and IFRS Foundation joint workshop

Tuesday, 5th October 2013
Room XVIII, Palais des Nations, Geneva

Accounting and financial reporting needs of SMEs

Workshop material:

Lessons Learned from the implementations of the IFRS for SMEs

Presented by

Vania Borgerth,
Brazilian Development Bank

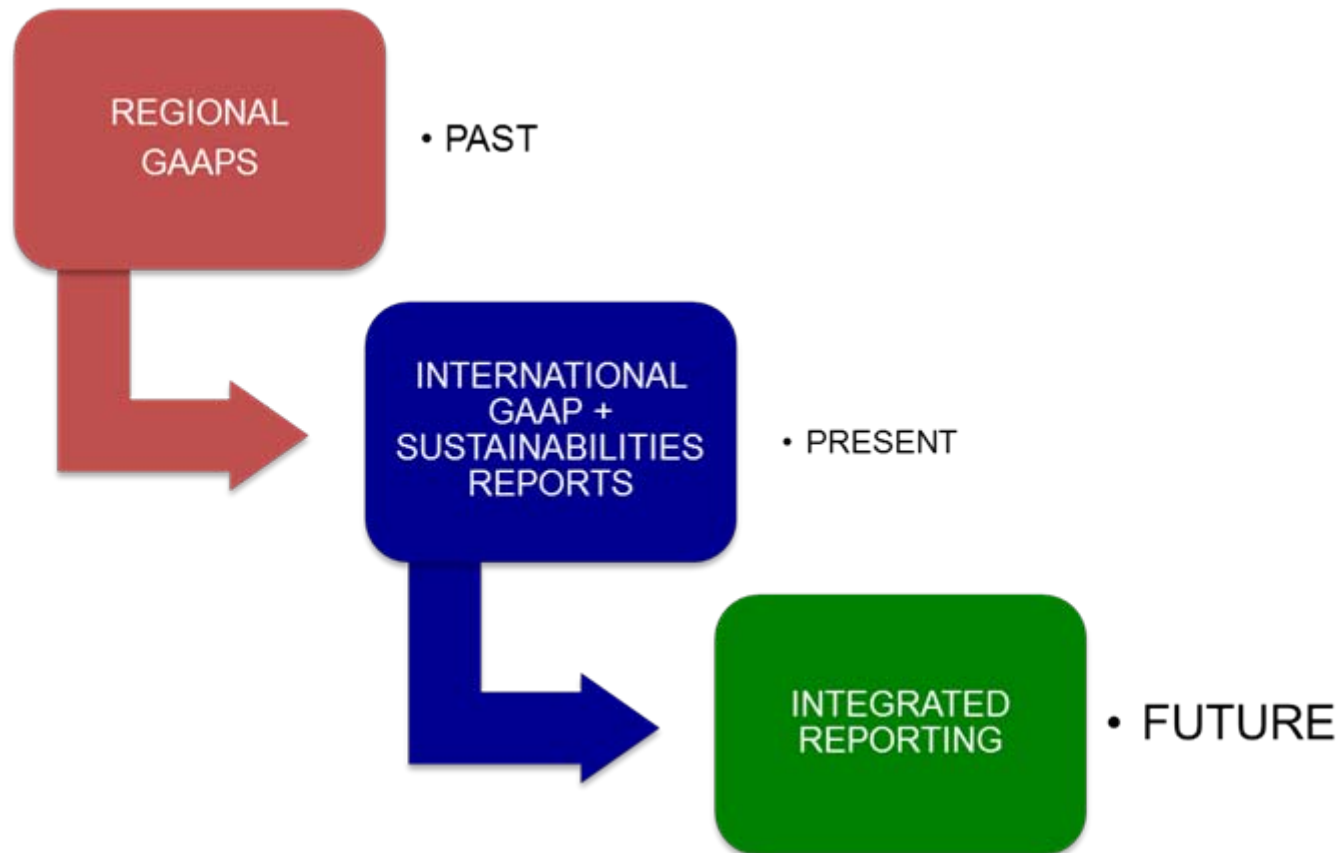
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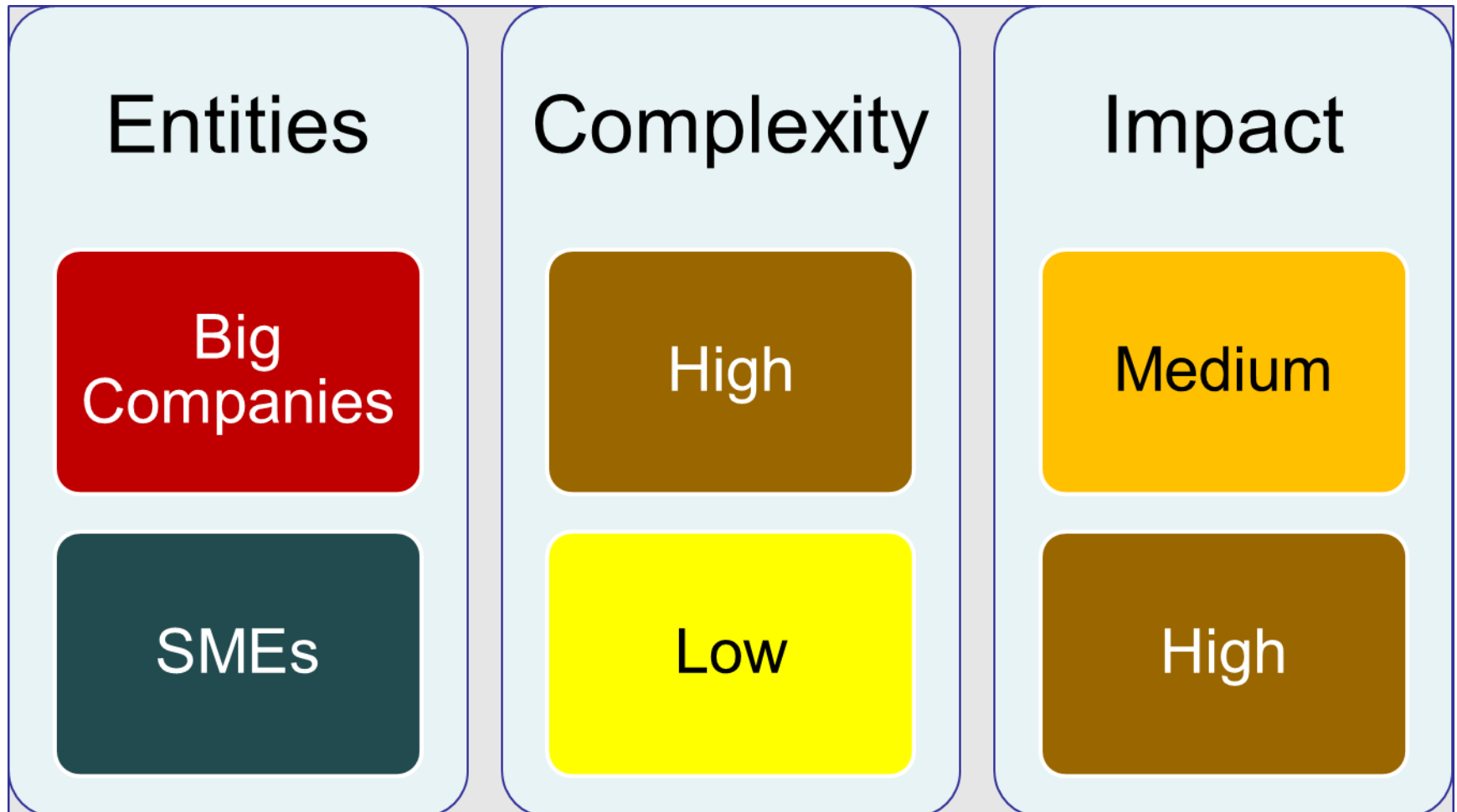
UNCTAD-ISAR AND IFRS FOUNDATIONS JOINT FORUM

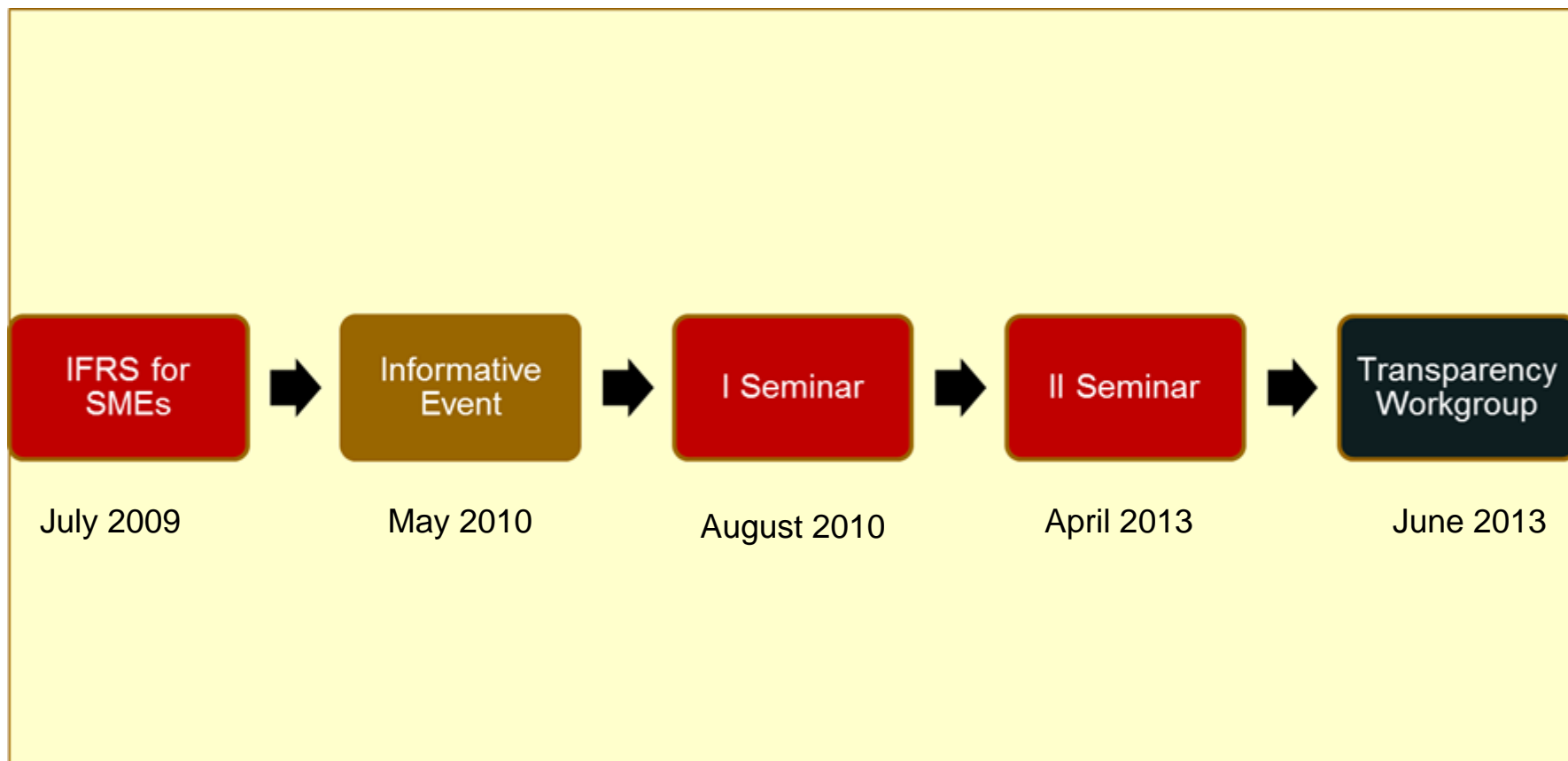
ACCOUNTING FOR SMEs





Lessons Learned from the implementations of the IFRS for SMEs

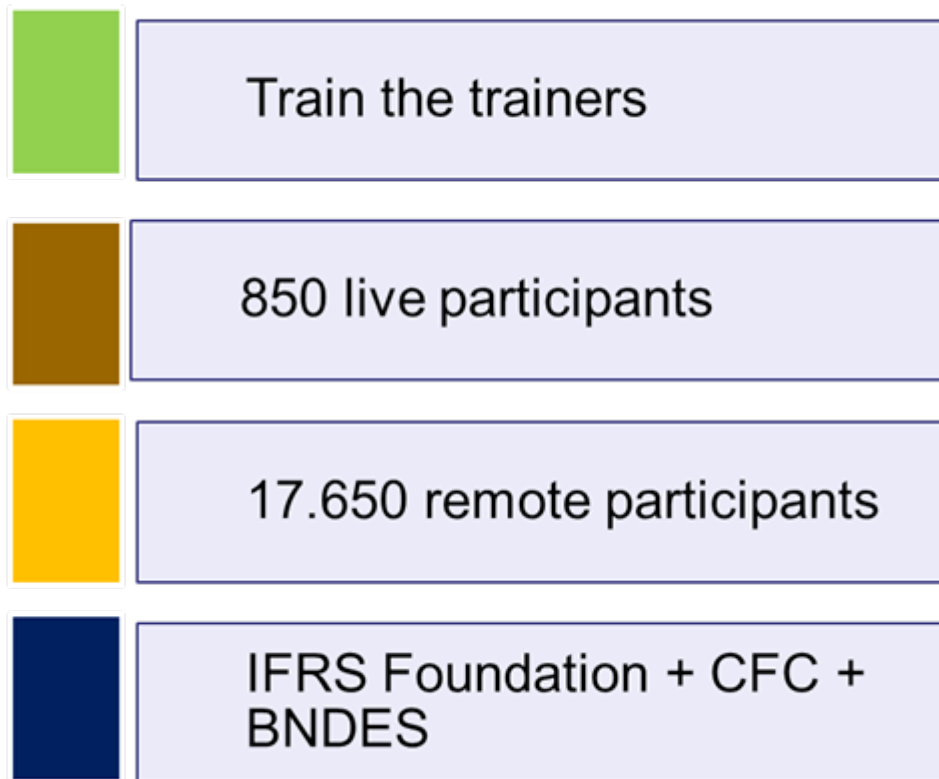
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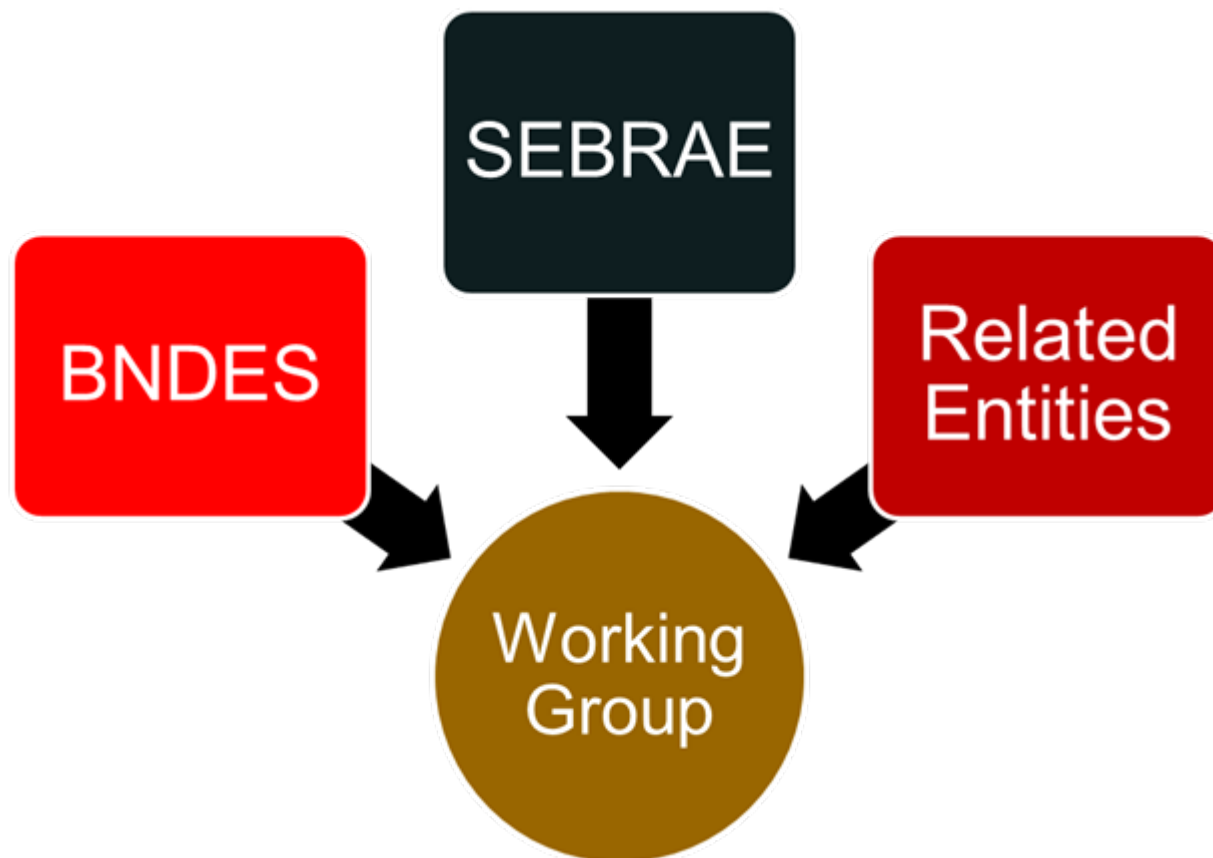




-  Addressed to Top Management
-  450 participants
-  Introduce the concept of the 1st Seminar
-  IFRS Foundation + CFC + BNDES







Febraban

- Brazilian Federation of Banks

IBRI

- Brazilian Institute of Investor Relations

**SMEs
Secretariat**

- Ministry for SMEs

IBGC

- Brazilian Corporate Governance Institute

BMF&BOVESPA

- Brazilian Securities Exchange

IBRACON

- Brazilian Institute of Auditors

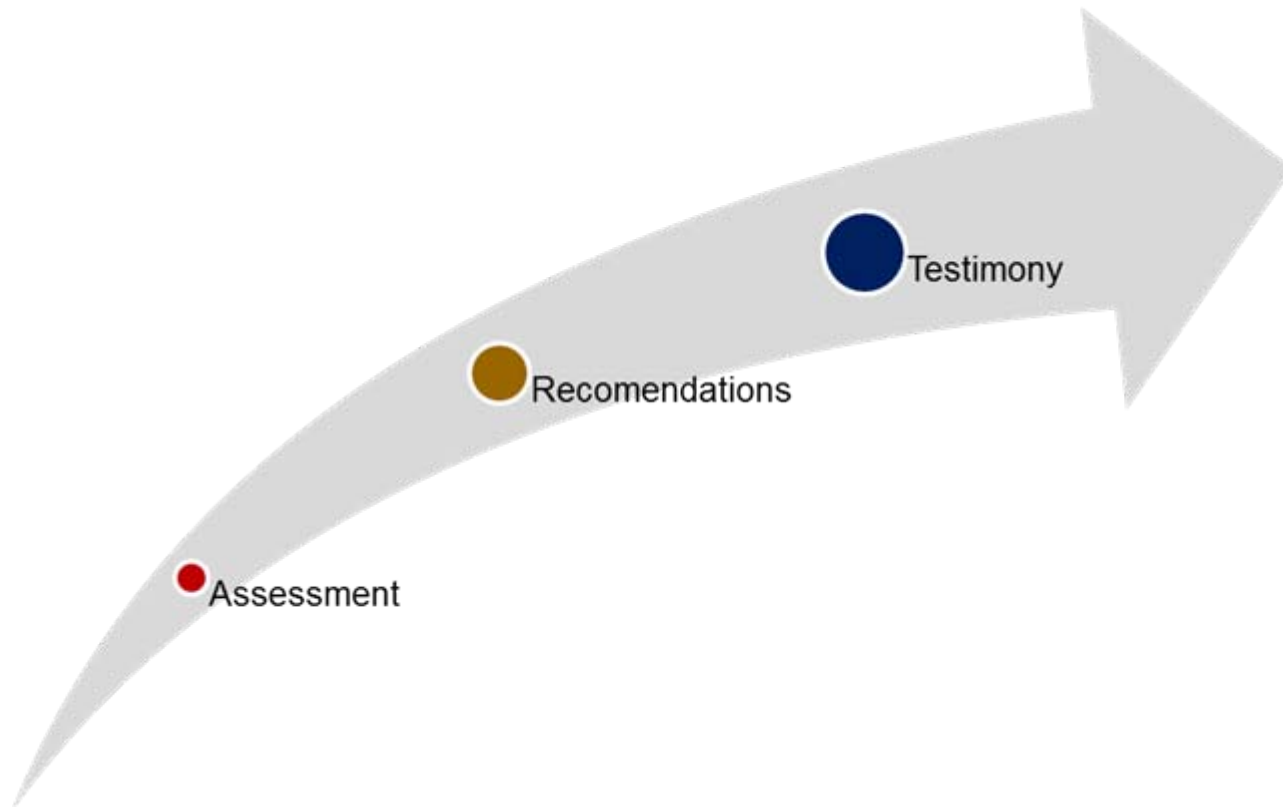
CFC

- Federal Council of Accountants

BRAIN

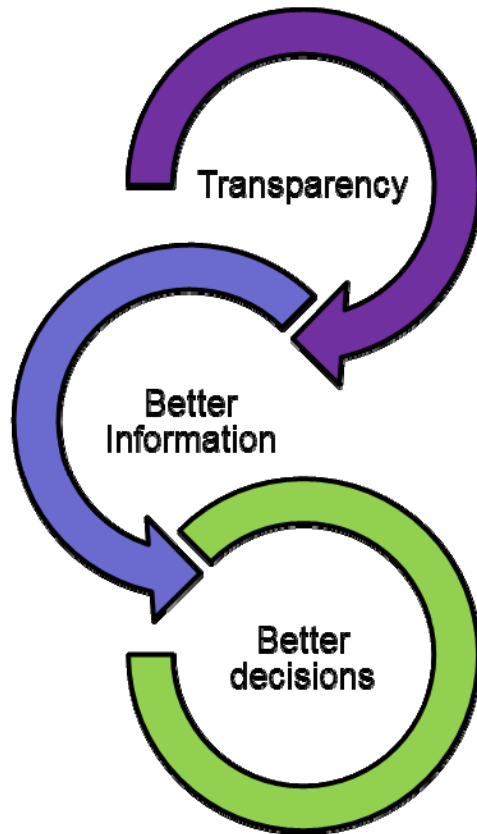
- INICIATIVE OF BRAZILIAN EXECUTIVES







-  It's more than just a fiscal requirement
-  Transparency results in more stable markets
-  Reporting requires **KNOWLEDGE**
-  Reporting influences **BEHAVIOR**



**REPORTS ARE
MANAGEMENT
TOOLS**

Brazilian Development Bank
Av. República do Chile, nº 100
CEP: 20031-917
Rio de Janeiro – RJ – Brazil

Vânia Maria da Costa Borgerth
Advisor to the CEO on Market Transparency
borge@bndes.gov.br

