**Innovative content of the course KFU/UC5
- version for the academic year 2013/2014**

1. Introduction to accounting systems
2. Harmonisation and standardization of accounting, the definition and meaning of IFRS for SMEs
3. Interpretation of the conceptual framework - Part I,
4. Interpretation of the conceptual framework - II. part of the concept and basic principles of IFRS for SMEs
5. Fixed assets and its depiction in accounting, the concept of fixed assets in accordance with IFRS for SME
6. Inventories treatment for inventories under IFRS for SME
7. Cash, cash ekvivatelnty, receivables, financial assets, investment - a concept according to IAS / IFRS and IFRS for SME
8. Equity, the concept of equity according to IFRS for SME
9. Liabilities, provisions, contingent liabilities and contingent assets, the concept according to IAS / IFRS and IFRS for SME
10. Income and expenses in the concept of IAS / IFRS and IFRS for SME
11. Financial statements according to IAS / IFRS, the financial statements in accordance with IFRS for SMEs, interim financial reporting
12. Disclosure of related parties, changes in accounting estimates, fundamental errors and changes in accounting policy, the events after reporting date, the solutions adopted IFRS for SME
13. Consolidated financial statements according to IAS / IFRS and IFRS for SMEs.