



## Small company financial reporting

Research output: Book/Report › Book

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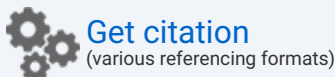
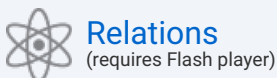
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The research presented in this book was first requested by the Accounting Standards Committee and sponsored by the Research Board of the Institute. The original focus of the research was to investigate the question of whether or not accounting standards and the disclosure rules of company law placed an undue burden on small businesses. However, the research team soon formed the view that to obtain a proper perspective on the issues, it needed to broaden the study to consider also the usefulness of small companies' annual accounts, and indeed the diverse roles which accountants play in serving their small business clients. The research shows that some standards and legal requirements command general acceptance while others are seen with little enthusiasm. This will not cause much surprise to accountants who are involved day to day in assisting small companies, though for them the research may serve the useful function of providing firm information about issues of central importance to their work; for others, with less experience of small companies, the results may be more surprising.

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