



**DIRECTORY OF
MEMBER BODY
PUBLICATIONS ON
SME AND SMP MATTERS**

**Update
APRIL 2003**

DIRECTORY OF MEMBER BODY PUBLICATIONS ON SME AND SMP MATTERS

INTRODUCTION

As part of the Business Plan agreed by FEE Council, the SME/SMP Working Party has compiled a comprehensive Directory of the publications available in FEE Member Bodies libraries that have relevance to Small and Medium-sized Enterprises and Small and Medium-sized accounting practitioners. The title of the book, the author(s), the year of publication and a short summary of the content of each publication, when applicable, are included.

If a country is not appearing it means that no specific publications on SME/SMP issues are available from the Institute in that country. Publications are in the national language of the Institute.

The Directory will be updated on a regular basis, the updated version will be available on the FEE website (www.fee.be).

A list of FEE Member Bodies and their contact details is included at the end of the publication.

BELGIUM

Institutes' contact details:

IBR-IRE www.accountancy.be
IEC-IAB www.accountancy.be

In Belgium most titles are published in both the Flemish and French languages:

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Measure the firm's performances Mesurer les performances de l'entreprise	Members of the IRE SME Working Party IBR/IRE	March 1996	This study presents several economic indicators that help the director of a firm to maximize the financial structure and the profitability of its firm and to make the best decisions. These indicators concern in particular the firm's added value, the productivity of its employees, its costs structure and price strategy. The study describes also the significant role that the auditor may play in improving the financial situation of the firm, in particular in identifying the needs for re-structuration of the firm through different indicators of re-structuration. All these issues are illustrated through a practical example. The study develops also the consultancy services that an auditor may provide to the firm in other areas (demand for public aids, evaluation of a firm, family business succession, investments, etc.).
Invest and consequences Investir et conséquences	Members of the IRE SME Working Party IBR/IRE	January 1995	This study examines the investment issue and the costs/benefits approach to make the best investments decisions. It describes in particular the role that the auditor can play in this area: financial check-up of the firm before making the investment, evaluation of the financial means to finance the investment, evaluation of financial consequences of the investment, preparation of the firm's budget... These points are also illustrated through a practical example. The study ends by explaining what the auditor can do in general as a consultant of the firm.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Evaluation of a firm Evaluation d'une entreprise	Members of the IRE SME Working Party IBR/IRE	April 1996	The study analyses the issue of a firm's appraisal. The following points are discussed: at what time and for which reasons does a firm need to be evaluated, how do we evaluate and determine the price, what are the fundamental principles that need to be respected in the context of a firm's assessment, why its is important to realize a preliminary study on the economic, social, fiscal, financial, commercial and legal aspects of the firm in order to precise the best appraisal method, presentation of the valuation methods of evaluation. These issues are illustrated through a case study. The study ends by presenting the role that an auditor can play in other areas.
Business Plan: a guide for the firm Planning financier: un guide pour l'entreprise	Members of the IRE SME Working Party IBR/IRE	June 1995	The study presents the objectives of a business plan and the basis concepts it should contain: the firm's project, the investment plan, the financial plan, the assessment of the turnover and the costs. It describes also the structure of the document through an illustrative example. The study ends by explaining what the auditor can do in general as a consultant of the firm.
Barometers of the firm Les baromètres de l'entreprise	Members of the IRE SME Working Party IBR/IRE	January 1995	The study describes different financial indicators or ratios in order to examine the firm's evolution. It describes also a table ("tableau de bord") that contains the most important figures of the firm, the measures of the firm's profitability and efficiency, the measure of the cash flow, the financial indicators of the firm (liquid assets and solvency), the need to compare all the indicators presented in a competitive and sectorial approach, a presentation of a successful model and a glossary containing the key terms employed in the publication. The study ends by explaining what the auditor can do in general as a consultant of the firm.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<p>Audit in SMEs</p> <p>La révision dans les petites et moyennes entreprises</p>	<p>Members of the IRE SME Working Party</p> <p>IBR/IRE</p>	<p>1991</p>	<p>This study develops the auditor's mission within the scope of the generally accepted auditing standards, the presentation of the audit issue (the control of the risks and the characteristics of the internal audit in the SMEs environment and their impact on the audit strategy) and the adjustment of the audit mission in the SMEs environment. The study ends with a section on the auditor's engagement.</p>
<p>Succession of a family business</p> <p>La succession dans l'entreprise familiale</p> <p>Opvolging in familiale ondernemingen</p>	<p>R. Vandelanotte</p> <p>IEC/IAB</p>	<p>1990</p>	
<p>Liquidation of business after the law of 13 April 1995</p> <p>Liquidation des sociétés après la loi du 13 avril 1995</p> <p>Vereffening van vennootschappen na de Wet van 13 april 1995</p>	<p>E. de Bie et J. de Leenheer</p> <p>IEC/IAB</p>	<p>1995</p>	

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<p>The regulation of litigations and the offer of recovery of businesses</p> <p>Le règlement des litiges et l'offre de reprise dans les sociétés</p> <p>De geschillenregeling en het uitkoopbod in vennootschappen</p>	<p>H. Laga, J. de Leenheer et G. Delvaux</p> <p>IEC/IAB</p>	<p>1997</p>	
<p>The goodwill</p> <p>Le fonds de commerce</p> <p>De handelszaak</p>	<p>H. Cousy, B. Tilleman et A. Benoit-Moury</p> <p>IEC/IAB</p>	<p>2001</p>	

CZECH REPUBLIC

Institute's contact details:

KACR www.kacr.cz

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
The guidance for audit of SMEs	Ludek Jurina Komora Auditoru Ceske Republiky	2001	The guide describes the standard audit procedures and introduces possible checklists related to the audit of SMEs financial statements. The use of the guide is not mandatory, it should be considered only the effort of the Chamber of Auditors to be of assistance to small and medium auditors and audit companies.

DENMARK

Institute's contact details:

FSR www.fsr.dk

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
FSR's Technical Publications - Survey of FSR's blue information products	Issued by the Institute of State Authorized Public Accountants		
Amplified comments on Auditing Standard #4 "Quality Management in Audit Firms"	FSR	June 1994	The publication describes Auditing Standard #4 and contains a review of the requirements and recommendations of the standard and an evaluation of their scope.
Note on the work of the state authorized public accountant in connection with the assessment of companies or parts thereof	FSR	September 1994	The publication contains general guidelines for the auditor when assessing a company or parts thereof subject to Auditing Standard #15 "Auditor's Consultancy and Assistance".
Technical note on the state authorized public accountant's documentation in connection with the performance of consultancy tasks	FSR	November 1994	The publication contains guidelines for the auditor in connection with documentation of the performance of consultancy tasks. Consultancy tasks cover accounting assistance and other kinds of consultancy services as well as assurance tasks in connection with the preparation of financial statements etc. including tax-related income statements and assessment of assets. The following adjoining areas are also included: Accounting, administration systems, budgets, prospects, financing, taxation, and financial management.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
The Auditor and Piracy	FSR	September 1995	The publication is intended to assist companies and public authorities using data processing programs to discourage and avoid piracy.
The Auditor's practical application of FSR's Auditing Standard #14	FSR	September 1995	The publication gives extensive working material to be used by the auditor in his practical application of Auditing Standard #14. It establishes standards for the review and evaluation of general data processing controls (work process, extent and standard) in connection with various kinds of data processing application.
Auditors' independence – a precondition for reliability	FSR	April 1996	The publication focuses on auditors' independence, reliability and the activities that are incompatible with the occupation as state authorized public accountant.
Generally accepted public auditing principles – a discussion paper	FSR	May 1996	The publication is a discussion paper on the accountant's obligations and liabilities in connection with the audit of a public company and a company receiving public subsidies.
Technical note on ethical standards for the state authorized public accountant's consultancy services	FSR	May 1996	The publication contains guidelines for state authorized public accountants who perform consultancy services subject to Auditing Standard #15 on Auditor's Consultancy and Assistance.
Note on materiality	FSR	August 1996	The publication is an explanatory note on the concept of materiality which is a basic principle for the planning, performing and conclusions of the audit.
Note on risks	FSR	August 1996	The publication is an explanatory note on the concept of risk as it is required that the accountant has obtained reasonable assurance about his conclusion.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Audit and the Auditor – “To Crack an Auditor”	FSR	August 1996	The purpose of the publication is to further the understanding of the accountant’s role and responsibility through the answers to a number of questions as “What is an audit?” – What are the basic professional requirements as far as state authorized public accountants are concerned?” – “Who is responsible for the annual accounts?” – “What does the auditor’s report signify?” The publication is a concentrated description of the accountant’s basic field of practice – the audit.
Technical note on the state authorized public accountant’s involvement in “Due diligence surveys”	FSR	December 1996	The publication contains guidelines which the accountant can advantageously follow in connection with a due diligence survey. Such a survey is generally made in connection with acquisitions, mergers, etc.
Technical note on the requirements for quality management systems in a small audit firm	FSR	January 1997	The publication describes the requirements for quality management systems in a minor audit firm. Also, the publication gives paradigms for the individual audit firm’s own descriptions in all important areas.
Going Concern – A proposal for future practice	FSR	October 1997	The publication is aimed at management assignments in connection with a survey of the ability of the company to continue operations.
Technical note on going concern with excerpts of practice from chosen countries	FSR	December 1997	The publication contains a historical description of “the Danish point of view” of the going concern concept as well as a comparative analysis to chosen countries, and international practice with a statement of focus areas for the amendment of Danish standards. Focus is put on both Danish and international practice, but more importance is attached to Danish practice in as much as various suggestions are put forward to amendment thereof.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Booklet on examples: Modified auditor's reports and auditor's reports with supplementary disclosures	FSR	January 1998	The booklet gives examples on qualification of the auditor's report and complementary information.
Technical note on the auditors managing of client information	FSR	January 1998	The publication suggests rules which the state authorized public accountant should consider when keeping, transporting and treating his client's electronic data.
Technical note on business development	FSR	September 1998	The publication contains ideas and structures which the auditor can be inspired by when conducting auditing and counseling jobs in connection with business development.
Technical note on management accounting	FSR	September 1998	The publication treats terms of current interest for the presentation of accounts.
Information from FSR's Expert Opinions Committee	FSR	January 1999	The publication informs about the Committee and its work.
Auditor's independence – a basis for credibility. Supplementary lines of direction for the state authorized public accountant's independence and ownership of auditing firms	FSR	April 1999	The publication sets out the rules for independence.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Tenders of auditing assignments and similar assignments	FSR	April 1999	The publication recommends practice for clients and auditors in connection with tenders.
Technical note on the auditors' responsibility	FSR	December 1999	The publication treats the possibilities for limited liability.
Technical note on recommendations for the auditor's work on environmental reporting	FSR	February 2000	The publication contains recommendations for the auditor's environmental reporting.
Technical note on the auditor's practical use of FSR's Auditing standard no. 17	FSR	March 2000	The publication contains tools and recommendations for the auditing of EDP systems.
Technical note on e-business	FSR	June 2000	The publication focuses on the consequences of e-business for individual entity.
Technical note on recommendations for the auditor's work when reporting on knowledge accounting	FSR	May 2001	The publication contains the main principles for knowledge accounting.
Technical note on the auditor's reporting on public entities	FSR	2001	The purpose of the publication is to inspire auditors for public entities.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Technical note on the auditor's counseling on business development	FSR	February 2002	The publication follows up on the "technical note on management accounting".

FRANCE

Institutes' contact details:

CNCC www.cncc.fr
 IFEC www.ifec.fr
 OEC www.experts-comptables.fr

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Guide of professional tools	Conseil Supérieur de l'Ordre des Experts Comptables		Each of the monographs is built as follows: <ul style="list-style-type: none"> - presentation of the segment - economical analysis of the segment, - financial structure - legal environment - main accounting, tax and labour particularities - main risk zones to be analyzed - useful addresses, glossary, bibliography.
<p><u>Accounting:</u></p> <p>Consolidation - methodology and guidelines</p> <p>La consolidation - méthodologie et pratique</p> <p>Facilities management in the general and accounting services</p> <p>Externalisation de la fonction administrative et comptable</p>	<p>CSOEC</p> <p>CSOEC</p>		<p>Even if the title seems to cover overall issues, it consists into a guidance for implementing consolidation and FM in the (rather large) SMEs.</p> <p>Even if the title seems to cover overall issues, it consists into a guidance for implementing consolidation and FM in the (rather large) SMEs.</p>

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<p><u>Taxation:</u></p> <p>Tax inspection</p> <p>Le contrôle fiscal</p>	CSOEC		Two books cover tax inspection for both enterprise and its owner.
<p><u>Labour issues:</u></p>	CSOEC		<ul style="list-style-type: none"> - Labour permanent file - Dossier permanent social - Annual labour file - Dossier social annuel
<p><u>Consulting:</u></p>	CSOEC		<ul style="list-style-type: none"> - Guide for creating a new enterprise - Guide du créateur d'entreprise - Create your own enterprise - Créer votre entreprise - Diagnostic - Valuation of the enterprise - Diagnostic – Evaluation - Taking over an enterprise - Why ? How ? - Reprendre une entreprise - Pourquoi ? Comment ? - Transmission and taking over an enterprise - Transmission et reprise d'une entreprise - Managing his customers accounts with the factoring - Comment gérer ses comptes clients avec l'affacturage - Protecting the enterprise with the insurance - L'assurance ou comment protéger l'entreprise - Insolvency risk - Watching and management - Le risque de faillite - Surveillance et gestion - Setting up again an enterprise - Redresser l'entreprise - IT system of the enterprise - The role of the accountant - Le système d'information de l'entreprise – Rôle de l'expert comptable

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<p><u>New technologies:</u></p> <p>Jedeclare.com</p>	CSOEC		<p>This not a book, but an electronic portal for the various returns (VAT, income tax, social security...) traditionally verified or filled by the accountant on behalf of hid client SME.</p>
<p><u>Specific sectors :</u></p>	CSOEC		<ul style="list-style-type: none"> - Chemists - Pharmacies - Tobacconists - Débitants de tabac - Real estate agencies - Administrateurs de biens/Agents immobiliers - Medical professions - Professions médicales - Independent professionals - Professions libérales
<p><u>Other publications</u></p> <p>Economical lay off in enterprises with less than 50 employees</p> <p>Tax planning and entreprise transmission</p>	<p>CSOEC</p> <p>CSOEC</p>		

<p><u>Very small enterprises:</u></p>	<p>CSOEC</p>		<ul style="list-style-type: none"> - Real estate agencies - Administration de biens - Travel agencies - Agences de voyage - Antiques - Antiquités – Brocante - Jewellery - Bijouteries - Butchers and delicatessen - Boucheries charcuteries - Bakers - Boulangeries - Pubs - Tobacconists – Bookshops - Cafés Tabacs Presse - Hairdressers - Coiffure - Garages - Garages - Clothing - Habillement - Hotels - Hôtellerie - Optical - Optique - Chemists - Pharmacie - Restaurants - Restaurants - Goods transportation - Transport routier de marchandises - Construction - Bâtiment - Property developers - Promotion immobilière - Estate allotment - Lotissement - Florists - Fleuristes - Dry cleaning - Pressings
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GERMANY

Institute's contact details:

IDW www.idw.de

Title	Author / FEE Member Body	Date of Publication	Summary – Scope & Content
Manual on quality assurance and preparation of external quality control for SMPs	Ludewig/ Greiffenhagen/ Poll/Zürn (IDW-Verlag)	2003	Manual focusing on quality control and peer review with regard to SMPs
Rating for SMEs according to Basel II	IDW	2002	Seminar documentation
Introduction of IDW Auditing Standards into medium-sized audit firms	IDW	2001	Seminar documentation
Checklist for the preparation and audit of the annex of a small limited liability company	Farr (IDW-Verlag)	2001	Checklist
Tax problems as for the transmission of SMPs	IDW	1995	Transmission of cabinets, formation and termination of civil partnerships and limited liability companies
Statutory Audit of a medium- sized limited liability company	IDW (IDW-Verlag)	1989	Checklist Wording support for an audit report

HUNGARY

Institute's contact details:

MKVK www.mkvk.hu

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Special aspects for the auditing of Small Enterprises (professional vocational training)	Chamber of Hungarian Auditors	2000	Methodological guidance for the documentation of the main audit working procedures.
Auditing for Small and Medium Enterprises - case study (professional vocational training)	Chamber of Hungarian Auditors	2001	
Hungarian National Auditing Standards -standard nr. 1005	Erzsebet Somogyi Chamber of Hungarian Auditors		
Working schedule and methodological handbook for the audit of Small Enterprises (with CD)	Educational Center Ltd. of the Chamber of Hungarian Auditors	2000	
Audit methodological Handbook (with CD)	Educational Center Ltd. of the Chamber of Hungarian Auditors	2000	

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Reference audit program (CD)	Educational Center Ltd. of the Chamber of Hungarian Auditors		
Quality Control Regulation	Chamber of Hungarian Auditors	2001	It determines special regulations regarding Small Enterprises, which enables also smaller audit enterprises to apply the Quality Assurance System.

ITALY

Institutes' contact details:

CNDC www.cndc.it
 CNRPC www.consrag.it

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Investing in Italy - Small and Medium Enterprises, the key players of the year 2000	Francesco Serao on behalf of CNDC and Fondazione Aristeia	1998	<p>The study is an operative support for SMEs in a context where "...forecasts on the upcoming economic trends show that globalisation, liberalisation and competition are here to stay and will steer the future international economy". "SMEs are shifting away from their typical local role and asserting themselves on international market. Their organizational flexibility, their ability to instantly acknowledge process and product innovation and gain footholds on more profitable markets... ...could help them become one of the key players of the internationalisation process and represent one of the elements of competitiveness of country-system".</p> <p>This process "...is part of a broader trend that has witnessed the worldwide expansion of their Foreign Direct Investments".</p> <p>"...the evolution of the socio-economic context, on the eve of the year 2000, must be matched by the profession's adequate development and specialisation. Therefore, the profession's contents must be flexible and dynamic and always ready to keep up with new trends".</p> <p>Content:</p> <ol style="list-style-type: none"> 1. The economic framework; 2. The organisation and the market (Investing in Italy, Financing SMEs, 3. The single sources of coverage of financial requirements); 4. The European Monetary Union. <p><u>Appendix:</u></p> <ol style="list-style-type: none"> a. Definitions of SMEs; b. SMEs and the internationalisation

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
			process; c. financial facilities and tax benefits; d. Employer-Employee relations in SMEs.
SMEs Observatory - Survey on relationship between banks, SMEs and accounting professionals in the field of financial consultancy	CNDC and Fondazione Aristeia	July 1999	
SMEs Observatory - Structure, trends and evolution of SMEs	CNDC and Fondazione Aristeia	December 1999	
SMEs Observatory - Structure, trends and evolution of SMEs - 1° quarter 2000	CNDC and Fondazione Aristeia	March 2000	
SMEs Observatory - Structure, trends and evolution of SMEs - 2° quarter 2000	CNDC and Fondazione Aristeia	June 2000	
Tax incentives for SMEs	CNRPC	October 1999	

THE NETHERLANDS

Institute's contact details:

NIVRA www.nivra.nl

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<u>Quality Control</u>			
Auditing Standards Manual	Royal NIVRA	Edition 2002	A Dutch translation of the International Standards on Auditing adapted to specific Dutch circumstances where necessary. The manual also comprises examples of engagement letters, management representation letters etc. and auditors' reports.
Quality Control Improvement Course	Royal NIVRA	2002	This course has been developed to help SMP's to improve their internal systems of quality control when they fail to pass the Institute's Quality Assurance Review.
Quality Control Manual	Royal NIVRA	1997	This guide has been developed to help SMP's to improve their internal systems of quality control. This Guide is free of charge.
Practice Manual for SMP's	Royal NIVRA SRA	2001	This Handbook is a joint publication with SRA (a Dutch Association of SMP Practices). It contains checklists, models for e.g. auditors working papers, risk analysis etc.
Financial Statements for SME's	Royal NIVRA SRA	Edition 2002	This is a yearly updated book published by SRA (a Dutch Association of SMP Practices) to support the compilation of financial statements.
Technical Helpdesk	Royal NIVRA	-	Royal NIVRA's Technical Department runs a Technical Helpdesk for members that seek advise on technical and professional matters. This helpdesk is for members free of charge.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<u>Practice Guides</u>			Practice Guides are publications that can be used in the advisory role of the accountant. All Practice Guides contain checklist, or quick scans on the topics dealt with.
Practice Guide 1: Innovation diagnosis-instrument Praktijkhandreiking 1: Innovatie diagnose-instrument	Royal NIVRA in cooperation with VIA (Association of Innovation experts and – Advisers)	1997	This publication contains a quick scan with which accountants and auditors can gain an insight into the level of innovation of his clients. The scope of the use of this instrument is to spot the risks and possibilities of innovation of products and services. In doing so the accountant and management can get a better view of the continuity of the company.
Practice Guide 2: Future undertaking Praktijkhandreiking 2: Toekomstgericht ondernemen	Royal NIVRA in cooperation with two students of the Small Business Education	1999	This publication contains a Strategic diagnostic instrument. In a relatively short time the accountant can gain an insight into what extent organizations are concerned with future entrepreneurship. This instrument is very helpful in evaluating the going concern basis of the enterprise. It also makes the entrepreneur reflect on new possibilities and necessary changes in the near future.
Practice Guide 3: Export Orientation scan Praktijkhandreiking 3: Export Oriëntatiescan	Royal NIVRA in cooperation with the NEC (Dutch Export Combination)	2000	Investigations show that many enterprises are not aware of their potential possibilities at the export market. Therefore they can miss a potential future growth. With the Export Orientation Scan the accountant can detect export changes and export possibilities for products and services. Amongst other things the publication discusses the strategic considerations regarding exporting and the possible forms of exportation.

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Practice Guide 4: The Euroindicator Praktijkhandreiking 4: De Eurograadmeter	Royal NIVRA, NOvAA ¹ and SRA ²	2000	The Euro Indicator has been developed as a result of the introduction of the euro and consists of two parts. With the 'quick scan' the accountant can gain an insight into what extent the introduction of the euro will influence the enterprise's business. In the inventory phase is meant to make clear how far the enterprise has made progress with the preparations for the euro. In the Euro Indicator the most elementary parts of the enterprise in relation with the euro will be discussed.
Practice Guide 5: Business Succession	Royal NIVRA in cooperation with the Consultants Group for Family Businesses of BDO	2001	The importance of the Business Succession issue can hardly be overestimated. At least 10% of the business failures is caused by not paying (enough) attention to business succession. The quick scan focuses on the non financial (less familiar) aspects of business succession.
Practice Guide 6: SME Balance	Royal NIVRA in cooperation with the Dutch Ministry of Economic Affairs	2001	This publication contains a method by which SME management, their accountants and bankers can get a better insight in (the value of) their intangible business aspects. There is an online version of the tool which gives SME's a detailed report and a benchmark.
Practice Guide 7: Electronic Commerce for SME's	Royal NIVRA in cooperation with the E- business specialist of Pricewaterhous eCoopers	2001	The publication contains a quick scan with which the accountant can determine: <ol style="list-style-type: none"> 1. the phase of e-business development the SME would like to be in; 2. the phase of e-business development the company is in; 3. the steps that have to be taken to reach the phase of e-business the company would like to be in

¹ Dutch order of accountants-administration consultants

² Foundation of cooperating Register accountants and Accountants-administration consultants

NORWAY

Institute's contact details:

DNR www.revisornett.no

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Annual accounts for small enterprises Årsregnskap for små foretak	The Norwegian Institute of Public Accountants	2000	This book is one in a series on various aspects of the Norwegian Accounting Act of 1998. Its aim is to provide practical assistance in applying the rules on the annual accounts for small and medium sized enterprises, and this is sought accomplished by example accounts.
Good Accounting Practice for Small Enterprises God regnskapsskikk for små foretak	DnR	2001	As part of Revisors Håndbok (an annual compilation of rules and regulations relevant to accounting and auditing).
Standards for good accounting practice	Norsk RegnskapsStiftelse (NRS) (Norwegian Accounting Standards Board Foundation) ³		Including Good Accounting Practice for Small Enterprises.

³ DnR is one of seven members of the foundation and also serves as its secretariat

ROMANIA

Institute's contact details:

CECCAR www.ceccar.ro

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Business Accounting, Expertise and Audit (magazine)	CECCAR	Monthly	It is mainly oriented towards specialized consultancy in the field of the accountancy profession. This is extremely useful for SME in our country, as it covers a very important area (for example, it deals with the National Program of continuous Professional training, the accounting in economic entities, management, audit, expertise, the implementation of the new accountancy etc.). Summaries in French and English are included.
Magazine	The Financiers Guide	Monthly	<ul style="list-style-type: none"> - Fiscal facilities for SMEs - Credits for SMEs hiring unemployed - PHARE Program for SME - ECO AUTO INTERPRISE - The Romanian Bank - Loans for SMEs - The Program of SMEs Development
The White Book of SMEs	The Romanian Academy		The institutional, legal framework for SMEs and the economic policy - relevant for the development of the private sector of SMEs.
Presentation of the private sector of SMEs	The Romanian Center for SMEs		
Magazine	The Financial Market	Monthly	<ul style="list-style-type: none"> - SMEs and the UE process of extension - SMEs Guide - Financing program 2001-2002 - National Top of SMEs - Consultancy - the best for SMEs

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Magazine	The Economic Tribune	Weekly	<ul style="list-style-type: none"> - Financing programs for SMEs - The National Fund to Guarantee Credits for SMEs - A model of business plan - Taxes for SMEs - SMEs - financing from the state budget
Magazine	The Economic Truth	Weekly	<ul style="list-style-type: none"> - Privatization money - The new accountancy - harmonization with the European Directives - Electronic commerce for the National System of public purchases
Magazine	Business Ideas	Monthly	Presentation of several ideas of SMEs, by making a file with everything necessary for the creation of such a business (space, costs, raw material, tools, staff, advertising etc.).

SPAIN

Institute's contact details:

IACJCE www.iacjce.es

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Magazine	IACJCE		Various technical articles on SMEs and topics of interest to SMEs and SMPs.
Auditing SMEs Auditoria de PYMES	José Vicente Bastante Jiménez Colección Cursos de la Escuela de Auditoría IACJCE	1991	How to develop the auditing work in SMEs.

SWEDEN

Institute's contact details:

FAR www.far.se

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
Newsmagazine	FAR		On matters important to SMEs.
Collections/ handbooks	FAR		Relevant laws, rules and regulations on SMEs.

SWITZERLAND

Institute's contact details:

TREUHAND-KAMMER www.treuhand-kammer.ch

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
www.kmu-kom.ch Specific competence Center for SMEs	Treuhand-Kammer	1st January 2002	The target of this website is to support SME consultants with specific information in the field of SMEs. The mentioned website is divided into several parts. The most important one is "Arbeitshilfen" where different check lists and working-papers are included for the daily work of a SME consultant. Moreover, link collections and information about important meetings and the latest published books are also included. The members can access to useful information network about what is going on in their working area.

UNITED KINGDOM

Institutes' contact details:

ACCA www.accaglobal.com
 CIMA www.cima.org.uk
 CIPFA www.cipfa.org.uk
 ICAEW www.icaew.co.uk
 ICAS www.icas.org.uk

Title	Author / FEE Member Body	Date of Publication	Summary - Scope & Content
<u>SMP focused publications:</u>			
The Euro - Are your clients ready?	ACCA	June 1999	The publication examines the implications of the Euro for UK clients and provides information on many aspects of the Euro. A framework which can be used to advise clients on the implementation of a strategic review to access how the Euro will effect their business is outlined.
E-commerce - Business Issues for Practitioners	ACCA	January 2000	The booklet examines all aspects of changes in technology and how these effects practices and clients business. The publication introduces the Internet, B2B, E-mail, and electronic signatures.
ISO 9001 and Accountancy Practices	Paul Carroll FCCA, Conner Foley and Dylan Byrne ACCA	May 1997	The publication provides an overview of the international quality standard and its implementation in accountancy practices. The booklet illustrates the business benefits the ISO 9001 standard can bring to both large and small accountancy firms.
Setting up in Practice	James Carey FCCA FCA ACCA	September 1995	The guide is aimed for those who are considering setting up in public practice and points out some of the factors which should be considered when becoming self employed.

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Limited Liability Partnerships	ACCA	March 2001	The booklet introduces the main features of the LLP and explain how it will differ in practice from existing business formats.
Burying the Billable Hour	Ronald J. Baker ACCA	July 2001	The booklet focuses on the way in which the accounting profession establishes its prices, by putting price back into the position in the marketing strategy of firms and charging customers for the value they receive from accountancy services.
Internal Procedures Manual (Audit)	ICAS	2001	Manual to help with audit procedures.
Small Company Audit Procedures (Audit)	ICAS	2002	Work programme / filing system for audits.
Accounts Procedures for the Audit Exempt Company	ICAS	2000	Checklist filing system for audit exempt companies.
Accounts Procedures for the Unincorporated Business	ICAS	1995/96	Checklist filing system for unincorporated businesses.
Business Analyst (CDROM)	ICAS	2000	Client profit improvement tool.
Business Advisory Toolkit	ICAS	2001	Tool for building, developing and maintaining a highly profitable consultancy service.

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General Practice Procedures Manual	ICAS	Issued 2000, to be updated 2001	Manual to help manage unregulated work in practices.
Technical Bulletin	ICAS	bi-monthly	Technical newsletter.
Impecunias	ICAS	Quarterly	Insolvency journal.
Client Briefing and Tax Cards	ICAS	Quarterly	Generic newsletter and tax cards for firms to tailor and send to their clients.
Framework for Preparation of Accounts	ICAS	June 1999	Guidance on best practice in an accounts preparation engagement.
Framework for Tax Compliance Services	ICAS	December 1999	Guidance on best practice in tax compliance engagements.
<u>SME focused publications:</u>			
Why Audit Matters	ACCA	1998	A guide to the benefits of the audit.
Prompt Payment	ACCA	1998	A guide to effective credit management for owners and managers of SMEs. The guide offers practical advice on how firms could protect themselves against late or non-payment of their bills.

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Keeping Afloat	ACCA	1996	A guide to avoid business failure for SMEs which examines monitoring progress, identifying warning signs and implementing rescue procedures.
Keeping it in the Family	ACCA	1997	A guide to effective succession planning which describes how family business owners may plan and prepare to ensure that businesses pass from one generation to the next.
Keeping it in the Family (Irish version)	ACCA	1997	As above.
Incorporation	ACCA	August 2002	The booklet is aimed at business people who wish to consider the merits of incorporating a new or existing business. It discusses a range of matters which should be taken into account in any decision on whether or not to incorporate.
Breaking the Code: A Better Reporting Framework for Small Companies	ICAS	October 1998	Discussion paper on small company reporting.
Reliance on Small Business Accounts	ICAS and CIOBS	1999	Comparison of audit and accounts preparation engagements for banks and other users of accounts.
Buying and Selling a family business	David Harvey ACCA	September 2001	The guide examines the process of buying or selling an unlisted family business from the perspective of both the acquirer and the vendor. It highlights key issues and options during the process and aims to address some of the concerns both parties may have.

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<u>Small Business Research:</u>			
Smaller Practices in Profile	Monder Ram and Sara Carter ACCA	August 2001	The report aims to provide a detailed profile of ACCA members in smaller practices; particular emphasis is accorded to comparisons between white and ethnic minority members. The views of ACCA members on the raised audit exemption limit are also examined.
The Role of Accountants in the Provision of E-commerce Support to Small UK Firms	Ian Chaston and Terry Mangles ACCA	April 2001	The Internet and e-commerce can be expected to have a very significant impact on the future operation of UK Small and Medium-sized Enterprises (SMEs). This publication begins to clarify the role of UK accountants in the provision of e-commerce advisory support to small firms.
The State of Corporate Environmental Reporting in Ireland	Brendan O'Dwyer ACCA	April 2001	This research study assesses the current state of external environmental reporting by Irish listed companies and commercial state-sponsored bodies. The report provides an opportunity to review corporate external reporting practices at a time when environmental impacts from all sectors of Irish society are coming under increased scrutiny, particularly with the recent publication of the Irish government's National Climate Change Strategy.
Micro-Credit in a UK Context	Jon Tucker and Jon Lean ACCA	March 2001	The publication investigates the need for and use of micro-credit and other sources of finance in small firms. The report aims to establish a clear definition of micro-credit in a UK context and determines the extent of awareness and use of informal sources of finance by small firms.

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The financial management of the small enterprise	David Deakins, David Logan and Laura Steele ACCA	January 2001	An important key to the successful development and survival of small and micro firms is the role of financial management. This report takes a dynamic, process-based view of financial management and aims to demonstrate how changes in financial management practices in small firms occur.
The role of non-executive directors in United Kingdom SME's	Aidan Berry and Lew Perren ACCA	2000	This study identifies how prevalent non-executive directors (NEDs) are in small and medium size companies (SMEs) and what effects the size of the company has on the likelihood it will have a NED. It looks at the ways in which NEDs are found, how they are appointed, what roles they play and whether there is any clear connection between the performance of the company and the existence of a NED on the board of directors.
Financial reporting standard for smaller entities: a fundamental or cosmetic change?	Brian John and Simon Healeas ACCA	2000	The report examines financial reporting for smaller entities.
UK business and the information superhighway: the impact of the Internet on SMEs	Andrew Lymer et al ACCA	1999	The report investigates the value of the Internet as part of the 'information highway' for SMEs. The research illustrates the limited use made by SMEs of business advice in this area.
Smaller Businesses and Regulation - Research Report	ICAEW Enterprise Group	September 2000	The report is the sixth in a series of annual reports which the Institute has undertaken through Chartered Accountants in practice who actively advise smaller and medium sized UK businesses. The research is used to inform the Institute policy on SME issues.

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Financial Management	CIMA		House journal, and although not specifically directed towards SMEs, most of the editorial is relevant to smaller as well as to larger companies.
Management Accounting in Small Growth Orientated Service Sector Businesses (Research Report)	L. Perren, M. Partridge and A. Berry CIMA	2001	The role of the management accountant within a small business is one that is often contentious. This research report is based on an extensive exploration into the needs of the owner-manager. The findings establish what support the management accountant must provide the client, and how the role develops as the business grows.
Information System Development in the Small Firm - the use of MA (Research Report)	F. Mitchell, G. Reid and J. Smith CIMA	2001	Based on an extensive survey, this research report applies three economic theories to the dynamics of management accounting practice within the small firm. This provides a strong insight into the required role of the management accountant within small to medium-sized enterprises.
Accounting in a Nutshell	Janet Walker CIMA	2001	Provides a solid grounding in accounting principles, enabling the reader to contribute in the workplace or progress in their financial studies. The text covers accounting in profit-making and non profit-making companies, as well as manufacturing and service organisations.
Cost Control: a strategic guide	David Doyle CIMA	2002	Looks at the pitfalls managers face, and suggests a more flexible model which will offer stability and sustainability in the modern global marketplace. Getting maximum results out of organisational resources while minimising costs will continue to rank as one of the main strategic issues facing managers for many generations to come.

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Strategic Enterprise Management Systems: Tools for the 21st century	Martin Fahy CIMA	2001	Strategic Enterprise Management (SEM) is emerging as the new imperative for successful businesses in the 21 st Century. While technologies such as ERP, data warehousing and planning software have brought greater efficiency to businesses, their full potential has not yet been realised. SEM seeks to integrate these second generation ERP systems to encourage more dynamic and meaningful strategic decision making.
Report Writing in Business	Trevor Bentley CIMA	August 2002	This concise and informative book teaches you to master the techniques necessary for purposeful report writing. Useful tips on clarity, simplicity of language, brevity and precision of expression, combined with extensive use of examples of different types of report, give an invaluable insight into report writing.
The Planning Roundabout: a five-step process for business planning	Cora Rathbone CIMA	1999	This is a practical and pragmatic approach to the entire process of corporate planning. From the starting point of the company mission statement, Cora Lynn Heimer Rathbone guides the reader through the establishment of objectives, strategies to analyse the progression of the plan, and suggests means to evaluate the success of the company.
Spreadsheet Skills for Budgeting	Sue Nugus CIMA	1998	The book firstly takes the reader through the basic principles of budgetary control, before providing a step-by-step review of the current techniques necessary for successful spreadsheet budgeting. Areas covered include: designing and creating a budget; consolidating data; working with spreadsheets and working with other applications.

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Process Costing	E. Harris CIMA	1995	Offers step-by-step guidance on calculating the average cost per unit and the accounting treatment required for joint and bi-product costing.
Technical Briefings	CIMA's Technical Dept.		A series of briefings on current topics, many of which would be of interest to SMEs. The list can be viewed on CIMA's website, www.cimaglobal.com .

FEE MEMBER BODIES

COUNTRY/MEMBER BODY	WEBSITE
FEDERATION DES EXPERTS COMPTABLES EUROPEENS (FEE)	www.fee.be
Austria	
KAMMER DER WIRTSCHAFTSTREUHÄNDER (KWT)	www.kwt.or.at
INSTITUT ÖSTERREICHISCHER WIRTSCHAFTSPRÜFER (IWP)	www.iwp.or.at
Belgium	
INSTITUT DES EXPERTS-COMPTABLES ET DES CONSEILS FISCAUX (IEC)	www.accountancy.be
INSTITUUT VAN DE ACCOUNTANTS EN DE BELASTING CONSULENTEN (IAB)	www.accountancy.be
INSTITUT DES REVISEURS D'ENTREPRISES (IRE)	
INSTITUUT DER BEDRIJFSREVISOREN (IBR)	
Bulgaria	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN BULGARIA	www.ides.bg
Cyprus	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF CYPRUS (ICPA)	www.icpac.org.cy
Czech Republic	
KOMORA AUDITORU CESKE REPUBLIKY (KACR)	www.kacr.cz

COUNTRY/MEMBER BODY	WEBSITE
Denmark FORENINGEN AF STATS AUTORISERED E REVISORER (FSR)	www.fsr.dk
Finland KHT - YHDISTYS FÖRENINGEN CGR	www.kht.fi
France COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES (CNCC) INSTITUT FRANCAIS DES EXPERTS COMPTABLES (IFEC) ORDRE DES EXPERTS-COMPTABLES (OEC)	www.cncc.fr www.ifec.fr www.experts-comptables.fr
Germany INSTITUT DER WIRTSCHAFTSPRÜFER (IDW)	www.idw.de
Greece SILOGOS EGEKRIMENOU LOGISTON - ELEGTON ELLADOS (SELE) SOMA ORKOTON ELEGTON LOGISTON (SOEL)	www.soel.gr
Hungary MAGYAR KÖNYVVIZSGÁLÓI KAMARA (MKVK)	www.mkvk.hu
Iceland FÉLAG LÖGGILTRA ENDURSKODENDA (FLE)	www.fle.is

COUNTRY/MEMBER BODY	WEBSITE
<p>Ireland</p> <p>INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND (ICAI) www.icaireland.ie</p> <p>INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN IRELAND (ICPAI) www.cpaireland.ie</p>	
<p>Israel</p> <p>INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN ISRAEL (ICPA) www.icpas.org.il</p>	
<p>Italy</p> <p>CONSIGLIO NAZIONALE DEI DOTTORI COMMERCIALISTI (CNDC) www.cndc.it</p> <p>CONSIGLIO NAZIONALE DEI RAGIONIERI E PERITI COMMERCIALI (CNRPC) www.consrag.it</p>	
<p>Luxembourg</p> <p>INSTITUT DES REVISEURS D'ENTREPRISES (IRE) www.ire.lu</p> <p>ORDRE DES EXPERTS COMPTABLES (OEC) www.oec.lu</p>	
<p>Malta</p> <p>THE MALTA INSTITUTE OF ACCOUNTANTS (MIA) www.miamalta.org</p>	
<p>Monaco</p> <p>CONSEIL DE L'ORDRE DES EXPERTS COMPTABLES DE MONACO (COECM)</p>	

COUNTRY/MEMBER BODY	WEBSITE
<p>Netherlands</p> <p>KONINKLIJK NEDERLANDS INSTITUUT VAN REGISTERACCOUNTANTS (NIVRA)</p>	<p>www.nivra.nl</p>
<p>Norway</p> <p>DEN NORSKE REVISORFORENING (DNR)</p>	<p>www.revisornett.no</p>
<p>Poland</p> <p>KRAJOWA IZBA BIEGLYCH REWIDENTÓW (KIBR) NATIONAL CHAMBER OF STATUTORY AUDITORS</p>	<p>www.kibr.org.pl</p>
<p>Portugal</p> <p>ORDEM DOS REVISORES OFICIAIS DE CONTAS (OROC)</p>	<p>www.cidadevirtual.pt/croc</p>
<p>Romania</p> <p>CORPUL EXPERTILOR CONTABILI SI CONTABILILOR AUTORIZATI DIN ROMANIA (CECCAR)</p>	<p>www.ceccar.ro</p>
<p>Slovak Republic</p> <p>SLOVENSKA KOMORA AUDITOROV</p>	<p>www.skau.sk</p>
<p>Slovenia</p> <p>SLOVENSKI INSTITUT ZA REVIZIJO</p>	<p>www.si-revizija.si</p>
<p>Spain</p> <p>INSTITUTO DE AUDITORES-CENSORES JURADOS DE CUENTAS DE ESPAÑA (IACJCE)</p>	<p>www.iacjce.es</p>

COUNTRY/MEMBER BODY	WEBSITE
<p>Sweden</p> <p>FAR</p>	<p>www.far.se</p>
<p>Switzerland</p> <p>TREUHAND-KAMMER</p>	<p>www.treuhand-kammer.ch</p>
<p>United Kingdom</p> <p>THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)</p> <p>CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA)</p> <p>CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA)</p> <p>INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES (ICAEW)</p> <p>INSTITUTE OF CHARTERED ACCOUNTANTS IN SCOTLAND (ICAS)</p>	<p>www.accaglobal.com</p> <p>www.cima.org.uk</p> <p>www.cipfa.org.uk</p> <p>www.icaew.co.uk</p> <p>www.icas.org.uk</p>