

FEE European Congress
Trends in accounting for SMEs*
2008-09-05

*connectedthinking

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European Parliament

- Resolution of 21 May 2008
- Welcomes the objective by the European commission
 - reducing the administrative burden for European businesses
 - Enabling them to compete more effectively
- Specially target
 - Small, medium and micro entities

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Simplifications in Sweden

- Simplification on the political agenda
- Current proposal released in June 2008
- Will come into force in 2009

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Main changes

- "Need to know" or "Good to know"
- Options in the directives used in full
- Additional Swedish requirement
 - Mostly abolished
- Effect on the annual financial statements: 20%

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Conclusion

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