



**IFRS / GRAP REFERENCE GUIDE**

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## **Quick reference**

A high-level reference for technical accounting standards used across our engagements.

## **Common standards**

- IFRS for SMEs for qualifying private entities
- Full IFRS for public-interest and listed entities
- GRAP for public-sector entities
- Revenue, leases, financial instruments, and impairment considerations
- Transition and first-time adoption guidance