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SYSCOA is based on the French Plan Comptable. It applies to all companies in the UEMOA jurisdictions. However, for the consolidated financial statements of listed companies and companies seeking financing in a public capital market, the IFRS requirement in the new OHADA system applies starting 1 January 2019.

IFRS

regard to IFRS. The work plan addresses many of the areas of concern highlighted in the comment letters to the 2008 roadmap. The SEC Work Plan The work plan includes consideration of IFRS, both as they currently exist and after the completion of the various convergence projects under way by the FASB and the IASB. Among other things, the work plan addresses some of the comments and concerns ...

International Financial Reporting Standards (IFRS)

The French Plan Comptable GÃ©nÃ©ral applies. If the jurisdiction has NOT made a public statement supporting the move towards a single set of accounting standards and/or towards IFRS Standards as that set of standards, explain the jurisdiction's general position towards the adoption of IFRS Standards in the jurisdiction.

IFRS

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