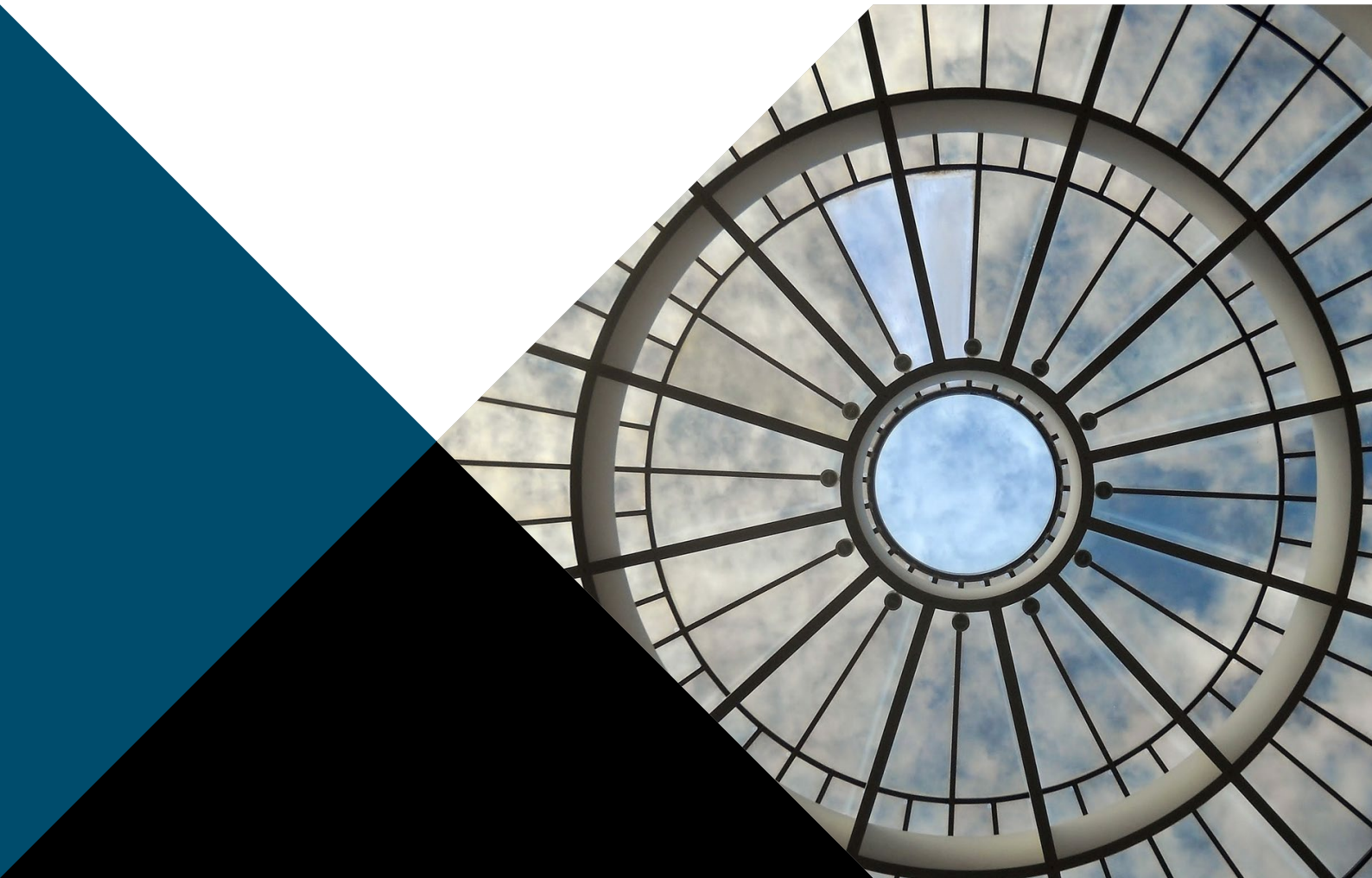




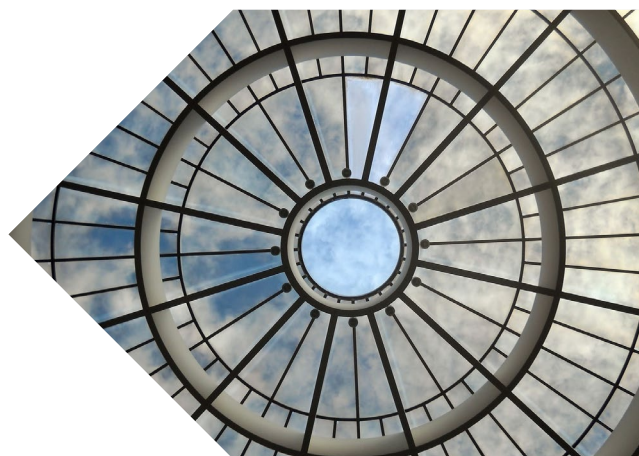
# FINANCIAL REPORTING ADVISORY SERVICES

Moore Stephens LLP



# FINANCIAL REPORTING ADVISORY SERVICES

RELIABLE, COMPETENT,  
TAILORED SOLUTIONS



**In the midst of an uncertain and challenging economic environment, the need for a strong and compliant financial reporting function to support business decisions and comply with regulations remains at the top of the agenda for organisations worldwide. To remain accountable to stakeholders, management and directors need to understand the accounting implications of business decisions and transactions.**

However, the job for directors, companies and finance teams to keep up to date with developments in the commercial and regulatory landscape becomes ever more challenging as the economic environment and financial reporting regulations continue to evolve and escalate in complexity.

*"You can rely on us to deliver up-to-date, competent and reliable financial reporting solutions that are framed and interpreted in accordance with your unique business situation and needs, which can be communicated concisely to your key stakeholders."*

## SOLUTIONS FOR YOU

The Moore Stephens LLP, Singapore, financial reporting advisory team can provide a range of services to help your organisation deal with complex and evolving accounting challenges. We can help you assess the consequences of impending regulatory changes, and manage the heightened expectations coming from management, investors, regulators and other stakeholders. We can also help you deal with financial reporting policy and operational issues arising from mergers, acquisitions and divestitures. We can provide regular updates and training to help your finance professionals as well as key stakeholders such as directors and audit committees, CFOs, and investors to understand upcoming financial reporting changes and the impact they have on your company.

Companies today are no longer able to rely on their independent auditors to provide advice for accounting issues, due to the independence requirements for auditors. Companies and management must seek alternative means to secure the right skillsets to stay ahead of the financial reporting regulatory changes and deal with complex issues. The need for such expertise escalates as your business grows and becomes more complex and engages in transactions that present financial reporting issues of intensifying complexity. Such expertise can be either in-house or outsourced.

Maintaining the team of ready in-house experts that is needed to deal with such issues can become a challenging proposition for companies that must manage both the requirements of lowering cost as well as retaining and enhancing regulatory talent. In these cases, the right advisor can be the solution that balances both considerations. You can rely on the Moore Stephens LLP,

Singapore, accounting advisory team for quality, dependable and technically competent advice to deal with financial reporting issues under both Singapore Financial Reporting Standards (SFRS) and International Financial Reporting Standards (IFRS).

Beyond mere advisory services, we can also provide direct support for your finance team in the implementation of complex financial reporting processes, such as development of organisational accounting policy documentation, creation of uniquely-designed tools and templates to implement new financial reporting and disclosure requirements, performance of GAAP conversion and reconciliation, development and delivery of tailored training programs for in-house finance teams, complex financial statements preparation (e.g. "carve-out" accounting), operational support for complex accounting processes in respect of areas such as hedging, business combinations, pension plans, share-based payments and complex financial investments. We can provide a cost-effective solution for finance teams which may not find it viable to maintain a highly-specialised team for executing such complex processes that only occur on a relatively infrequent basis.

## WHY CHOOSE MOORE STEPHENS LLP

Our specialists are experienced and business-oriented but also have a deep understanding of the financial reporting issues and pitfalls, and remain up-to-date with the latest developments. You can rely on us to deliver up-to-date, competent and reliable financial reporting solutions that are framed and interpreted in accordance with your unique business situation and needs, which can be communicated concisely to your key stakeholders. Our specialists will help you secure trust and confidence from investors, regulators and other stakeholders in your capability to reliably and accurately execute complex financial reporting processes, and avoid financial reporting regulatory pitfalls.

## OUR SERVICES

- Accounting advisory helpdesks providing both oral and written advice over a period of time
- Impact assessment of how new and existing standards affect your organisation and/or specific transactions
- Advice on the accounting treatment for financial derivatives, commodities, and other types of complex financial products
- Insightful and effective transaction structuring advice in relation to financial reporting
- Conversion/ reconciliation from other accounting frameworks to IFRS and SFRS
- Development of organisational accounting policy documentation and frameworks
- Development of tools for implementing new financial reporting requirements
- Support services for specific complex accounting implementation projects e.g. change of functional/ presentation currency, implementing hedge documentation and effectiveness testing
- Preparation of complex financial statements e.g. for carve-out/ spin offs
- Customised training services for complex accounting and financial reporting topics e.g. financial instruments, revenue recognition, share-based payments, deferred tax, employee benefits, consolidation

## MOORE STEPHENS LLP, SINGAPORE

Moore Stephens LLP, Singapore has been established in Singapore for more than 30 years. We are a member firm of Moore Global Network Limited, which is regarded as one of the world's leading accounting and consulting association in the world.

We provide our services to a diverse range of clients, from large corporations, listed companies to private businesses, entrepreneurs and individuals across a broad array of industry sectors. At Moore Stephens LLP, Singapore, our goal is to look beyond numbers and compliance issues, to provide our clients with practical advice to resolve problems and help them achieve their business goals.

## MOORE GLOBAL NETWORK

**At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 250 independent firms in over 110 countries, connecting and collaborating to take care of your needs – local, national and international.**

When you work with Moore firms, you'll work with people who care deeply about your success and who have the drive and dedication to deliver results for you and your business. You'll have greater access to senior expertise than with many firms. We'll be here for you whenever you need us – to help you see through the maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

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