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BUSINESS ACCOUNTANTS NPC

## Guide to Preparing Financial Statements for Companies

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## About CIBA

The Chartered Institute for Business Accountants NPC  
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CIBA is a Professional Accountancy Organisation for bookkeepers, financial administrators, accountants, financial managers, chief financial officers, accounting officers, tax practitioners, and independent reviewers providing accountancy services to the public for a fee.

CIBA is statutorily recognised to perform a public service in terms of the following empowering legislation:

- Recognised Professional Body and Registered Professional Designations: National Qualifications Framework Act 67 of 2008
- Recognised Controlling Body for Tax Practitioners: Section 240A of the Tax Administration Act
- Professional Accountancy Organisation for Assurance and Non-assurance providers: Regulation 29(4) of the Companies Act, 2008 and Section 60(2) of the Close Corporations Act, 1984.

For further information on this guide, please email: [technical@myciba.org](mailto:technical@myciba.org).

The mission of the Chartered Institute for Business Accountants NPC (CIBA) is to serve the public interest, strengthen the accountancy profession in Southern Africa and contribute to the development of a strong regional economy by establishing and promoting adherence to high-quality professional standards, furthering co-operation on such standards and speaking out on public interest issues where the profession's expertise is most relevant. This will enable CIBA to deliver trusted advisors to Southern African small business and support staff to big business.

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