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June 5th, 2020 - ifrs 16 leases consequences on the financial statements and financial indicators no 12 144 2016 115 introduction one of the objectives of iasb international accounting standards board is to make certain that in order to take useful decisions current and potential investors are provided with high quality transparent and parable'
'international accounting standards international financial
May 17th, 2020 - ias ifrs ifrs 2014 which is a remarkable figure reflecting the development and the influence of ias ifrs in the worldwide capital market nonetheless there are still a significant number of countries being reluctant to'

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June 5th, 2020 - annual improvements to ifrss 2014 2016 cycle agenda paper 12b on 23 july the iasb decided to a discontinue the annual improvements to ifrss 2013 2015 cycle because it would otherwise include only the proposed amendment to delete some short term exemptions from ifrs 1 first time adoption of international financial reporting standards'
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June 7th, 2020 - amended by investment entities amendments to ifrs 10 ifrs 12 and ias 27 project history effective for annual periods beginning on or after 1 january 2014 11 september 2014 amended by sale or contribution of assets between an investor and its associate or joint venture amendments to ifrs 10 and ias 28 effective for annual periods beginning on or after 1 january 2016 deferred indefinitely see below'

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June 2nd, 2020 - the objective of this paper is to review the provisions of the international accounting standards ias 18 and international financial reporting standards ifrs 15 with respect to revenue recognition'
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June 6th, 2020 - *ifrs pocket guide 2013 2 accounting rules and principles 1 introduction there have been major changes in financial reporting in recent years most obvious is the continuing adoption of ifrs worldwide many territories have been using ifrs for some years and more are planning to e on stream from 2012'*

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'ifrs 13 fair value measurement icaew

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June 7th, 2020 - overview ifrs 3 business binations outlines the accounting when an acquirer obtains control of a business e g an acquisition or merger such business binations are accounted for using the acquisition method which generally requires assets acquired and liabilities assumed to be measured at their fair values at the acquisition date'

'ifrs 11 joint arrangements ias plus

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June 7th, 2020 - the ifrs foundation provides free access through basic registration to the pdf files of the current year s consolidated ifrs standards part a of the issued standards the red book the conceptual framework for financial reporting and ifrs practice statements as well as available translations of standards this section also provides high level and non technical summaries for the'

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