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and the interim reports presented under IAS 34,
'Interim financial reporting', that are part of that
period.*

*IFRS pocket guide 2012 - PwC
IFRS 9 financial instruments— Understanding the*

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basics . Overview . IFRS 9 responds to criticisms that IAS 39 is too complex, inconsistent with the way entities manage their businesses and risks, and defers the recognition of credit losses on loans and receivables until too late in the credit cycle.

IFRS 9, Financial Instruments - PwC

The version of IFRS 9 issued in 2014 supersedes all previous versions and is mandatorily effective for periods beginning on or after 1 January 2018 with early adoption permitted (subject to local endorsement requirements).

IFRS 9: Financial Instruments – high level summary

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IFRS 16 permits two exemptions (IFRS 16, par. 5 and following): Leases with the lease term of 12 months or less with no purchase option (applied to the whole class of assets) Leases where underlying asset has a low value when new (applied on one-by-one basis)

IFRS 16 Leases - Summary - IFRSbox - Making IFRS Easy

IFRS 17 explained simply in 3 minutes. This is part one of a two-part video series on IFRS 17. Due to the technical nature of the subject, the example used for CSM calculation is highly simplified ...

IFRS 17 - Part 1/2 - Simply Explained in 3 Minutes

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Today we publish a simple one-page summary of the accounting model in IFRS 17 Insurance Contracts. This summary will help stakeholders understand different elements of the model and how they will be displayed on a company's balance sheet and in its profit or loss statement.

IFRS

The main aim of IFRS 15 is to recognize revenue in a way that shows the transfer of goods/services promised to customers in an amount reflecting the expected consideration in return for those goods or services. It seems understandable and very easy at first sight, and it truly is in many cases. So why is IFRS

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15 so extensive?

IFRS 15 Revenue from Contracts with Customers - Summary ...

IFRS Made Easy provides complete, easy-to-navigate coverage of all International Financial Reporting Standards (IFRSs) with concise explanations and hundreds of supporting examples. This reference...

IFRS For Dummies by Steven Collings - Books on Google Play

IFRS animated video explanation too simple and easy to understand. the benefits of ifrs and problems reguaring its implementation in India.-- Created

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using ...

IFRS for dummies

The most important changes that IFRS 17 will bring concern the methodology of assessing insurance policies and contracts. So far, they were rated according to past developments and data available at the beginning of their lifespan. With IFRS 17, the process will become future-oriented as contracts will be evaluated according to future cash-flows.

IFRS 17 Explained - allianz.com

Finally, IFRS 9 permits reclassifications when the company changes its business model or the holding of

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the assets. The Impairment of Financial Assets topic has changed from the model of incurred losses on IAS 39, based on the principle that the Loans are repaid unless there's an event producing the losses, to the model of expected losses that are recognized during the life-cycle of the Financial Asset.

*SAP Banking: IFRS 9 for Dummies. - [blogspot.com](#)
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IFRS 17 is effective for annual reporting periods beginning on or after 1 January 2022, which represents a delay of 1 year from the original effective date of 1 January 2021 which was set when the Standard was first published.

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