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IFRS 9 Includes A Logical Model For Classification And Measurement, A Single, Forward-looking 'expected Loss' Impairment Model And A Reformed Approach To Hedge Accounting. For The First Time, It Is Envisaged That Asset And Liability Management For Insurers Will Be More Explicitly Aligned. Jan 2th, 2024  
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01. Why IFRS 9 Was Introduced? IFRS 9 Financial Instruments Jun 1th, 2024.  
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15 & IFRS 16 Standards | The Impact On M&A ...IFRS 16 Where Past Accounting Standards Differentiated Between Financial And Operational Leases, IFRS 16 No Longer Makes This Distinction And All Leases In Principle Will Become "on Balance Sheet" Of The Lessee. Hence, The New Leases Standard Will Significantly Impact Lease Accounting For Lessees. . Lessors, However, Continue To Mar 3th, 2024.

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Revenue Recognition Requirements In IFRS And US GAAP, Respectively. Feb 2th, 2024.

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Consolidated Financial Statements 5 Consolidated Statement Of Financial Position (expressed In

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From Contracts With ...IFRS 15 Revenue From Contracts With Customers Effective Date Periods

Beginning On Or After 1 January 2018 Page 4 Of 8 STEP 3 -DETERMINE THE TRANSACTION PRICE The

Transaction Price Is The Amount Of Consideration An Entity Expects To Be Entitled To In Exchange For

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